



CITY OF SPARTANBURG

SOUTH CAROLINA

CITY COUNCIL AGENDA

**City Council Meeting
City Council Chambers
145 West Broad Street
Spartanburg, SC
Monday, May 22, 2017
5:30 p.m.**

- I. Moment of Silence**
- II. Pledge of Allegiance**
- III. Resolution**
 - A. To Appoint a Commissioner to a Commission Created Pursuant to the Capital Project Sales Tax Act, Title 4, Chapter 10, Article 3 of The Code of Laws of South Carolina 1976, As Amended; and to Provide for Other Matters Related Thereto**
Presenter: Ed Memmott, City Manager
- IV. Approval of the Minutes of the May 8, 2017, City Council Meeting**
- V. Approval of the Agenda of the May 22, 2017 City Council Meeting**
- VI. Public Comment**

*Citizen Appearance forms are available at the door and should be submitted to the City Clerk
- VII. Proclamation Recognizing Buddy Poppy Day**
Presenter: Mayor Junie White
- VIII. Presentation of Proclamation Recognizing Foster Care Month**
Presenter: Mayor Junie White
- IX. USC Upstate Update**
Presenter: Brendan Kelly, Ph.D., Chancellor of USC Upstate
- X. Light Up Spartanburg Presentation**
Presenter: Chris Story, Assistant City Manager
Elizabeth Goddard, Executive Director, Spartanburg Art Museum

XI. Public Hearing

- A. Ordinance To Provide for the Adoption of a City Operating Budget, Its Execution and Effect, for the Fiscal Period July 1, 2017 Through June 30, 2018 (First Reading)**

Presenter: Chris Story, Assistant City Manager

James Kennedy, CPA, Budget & Accounting Director

XII. Ordinance

- A. To Raise Revenues for the City of Spartanburg for the Fiscal Year 2017 – 2018 to Levy Taxes on All Real Estate and Personal Property, Except Such as is Exempted by Law, in the Corporate Limits of the City of Spartanburg for Corporate Purposes for the Fiscal Year 2017-2018 and to Provide Penalties for the Delinquent Payment of Taxes Levied and Provided for (First Reading)**

Presenter: Chris Story, Assistant City Manager

James Kennedy, CPA, Budget & Accounting Director

XIII. Resolutions

- A. To Determine the Eligibility of 187 N. Church Street for Special Property Tax Assessment for Rehabilitated Historic Properties as Adopted by Ordinance of the City Council on September 9, 2013**

Presenter: Chris Story, Assistant City Manager

- B. Requesting that the Commission Created Pursuant to the Capital Project Sales Tax Act, Title 4, Chapter 10, Article 3 of the Code of Laws of South Carolina 1976, As Amended, Consider Certain Specific Projects; and to Provide for Other Matters Related Thereto**

Presenter: Ed Memmott, City Manager

XIV. Consent Agenda

- A. Ordinance to Amend the City of Spartanburg, South Carolina Zoning Ordinance, by Amending Section 206, Changes to District Boundaries, Specifically Parcel #7-15-04-100.00 and 101.00, Located on 101 and 0 Chester Street, that are Currently Zoned B-3 and R-12, with a Land Use Designation of General Business District and General Residential District to Zone B-1, with a Land Use Designation of Neighborhood Shopping District in Order to Utilize the Properties as a Craft Brewery. Petr Valenta, Ph.D., Member on Behalf of Spartanburg Brewing LLC, Property Owner (Second Reading)**

Presenter: Natalia Rosario, Planner III

XV. Other Business

A. Fraud Risk Assessment Report

Presenter: James Kennedy, Budget & Accounting Director

B. Rescheduled Council Retreat Discussion – Early Childhood Success

Presenters: Chris Story, Assistant City Manager

Dr. John Stockwell, Executive Director of the Spartanburg Academic Movement

Molly Talbot-Metz, Vice President of the Mary Black Foundation

XVI. City Council Updates

XVII. Adjournment

** Non-Agenda Items*

City Code Sec. 2-57. Citizen Appearance. Any citizen of the City of Spartanburg may speak at a regular meeting on any matter pertaining to City Services and operations germane to items within the purview and authority of City Council, except personnel matters, by signing a Citizen's Appearance form prior to the meeting stating the subject and purpose for speaking. No item considered by Council within the past twelve (12) months may be added as an agenda item other than by decision of City Council. The forms may be obtained from the Clerk and maintained by the same. Each person who gives notice may speak at the designated time and will be limited to a two (2) minute presentation.

**Agenda Items*

City Code Sec. 2-56. Addressing Council, Comments or Remarks to Council on Agenda Items Not Requiring Public Hearing. On agenda items not requiring a Public Hearing, please provide to the City Clerk prior to the opening of the meeting, your desire to speak on an agenda item. Remarks shall be limited to five (5) minutes and total remarks on any agenda item shall not exceed twenty (20) minutes.



REQUEST FOR CITY COUNCIL ACTION

TO: Ed Memmott, City Manager
FROM: Mayor and Members of City Council
SUBJECT: Resolution to Make a City Appointment to the Sales Tax Committee
DATE: May 18, 2017

BACKGROUND:

Staff has determined that Mr. Max Hyde will not be able to serve on the Sales Tax Committee. Mr. Hyde serves on the Spartanburg County Commission of Higher Education. An appointment to the Sales Tax Committee would constitute dual office holding. I apologize for the error regarding Mr. Hyde's appointment. He agreed to serve on the Committee in good faith and was acting on advice given to him by city staff.

The attached resolution would appoint Stephanie Burton to the committee. Ms. Burton is an attorney whose office is located in the city. She also resides in the city.

ACTION REQUESTED:

Council approval of the resolution.

BUDGET & FINANCIAL DATA:

Not applicable.

A RESOLUTION

TO APPOINT A COMMISSIONER TO A COMMISSION CREATED PURSUANT TO THE CAPITAL PROJECT SALES TAX ACT, TITLE 4, CHAPTER 10, ARTICLE 3 OF THE CODE OF LAWS OF SOUTH CAROLINA 1976, AS AMENDED; AND TO PROVIDE FOR OTHER MATTERS RELATED THERETO.

Whereas, the County Council of Spartanburg County, South Carolina (the “County”), in order to address public infrastructure needs within the County has adopted a resolution dated April 17, 2017, creating a commission (the “Commission”) pursuant to the Capital Project Sales Tax Act, Title 4, Chapter 10, Article 3 of the Code of Laws of South Carolina 1976, as amended (the “Capital Project Sales Tax Act”);

Whereas, the Commission is charged with considering funding capital projects within the County and formulating the referendum question that is to appear on the ballot, including the projects to be included thereon, subject to the enactment of an ordinance of County Council pursuant to Section 4-10-330 of the Capital Project Sales Tax Act;

Whereas, pursuant to the Capital Project Sales Tax Act, the City of Spartanburg is entitled to appoint one member to the Commission by virtue of the appointive index as shown in the County Resolution; and

Whereas, the City Council appointed Max Hyde on May 8, 2017 but Mr. Hyde is unable to serve.

NOW THEREFORE, BE IT RESOLVED By the Mayor and Members of the City Council of the City of Spartanburg, in Council duly assembled:

SECTION 1. The Council supports the County in its efforts to address public infrastructure needs in the County and hereby appoints Stephanie Burton, a resident of and business owner in the City of Spartanburg, to the Commission.

SECTION 2. The City Manager is authorized to assist the Commission in connection with evaluating any public infrastructure to be considered by the Commission involving the City.

Section 3. This Resolution shall become effective upon the date of enactment.

DONE AND RATIFIED this ____ day of _____, 2017.

MAYOR

ATTEST:

CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY



**City Council Meeting
City Council Chambers
145 West Broad Street
Spartanburg, SC
Monday, May 8, 2017
4:45 p.m.**

**(These minutes are subject to approval at the
May 22, 2017 City Council meeting.)**

City Council met this date with the following Councilmembers present: Mayor Junie White, Mayor pro tem Laura Stille, Councilmembers Erica Brown, Jerome Rice, Sterling Anderson, Rosalyn Henderson Myers and Alan Jenkins. City Manager Ed Memmott and City Attorney Cathy McCabe were also in attendance. Notice of the meeting was posted with the Media 24 hours in advance according to the Freedom of Information Act. All City Council meetings are recorded for a complete transcript.

- I. Moment of Silence – observed.**
- II. Pledge of Allegiance – recited.**
- III. Approval of the Minutes of the April 24, 2017, City Council Meeting –**
Councilmember Rice made a motion to approve the minutes as received. Councilmember Henderson Myers seconded the motion, which carried unanimously 7 to 0.
- IV. Approval of the Agenda of the May 8, 2017 City Council Meeting –**
Councilmember Jenkins made a motion to approve the agenda as received. Councilmember Henderson Myers seconded the motion, which carried unanimously 7 to 0.
- V. Executive Session Pursuant to Section 30-40-70 (a) (2) of the South Carolina Code to Receive Legal Advice Regarding the Capital Projects Sales Tax Referendum.**
Council may take action on matters discussed in Executive Session after exiting Executive Session.
Councilmember Anderson made a motion to adjourn to Executive Session for the reason stated. Councilmember Henderson Myers seconded the motion, which carried unanimously 7 to 0. Council adjourned to Executive Session at 4:47 p.m.

Council reconvened at 5:23. Mayor White stated that legal advice was received, discussion was held, with no decisions made.

VI. Public Comment

*Citizen Appearance forms are available at the door and should be submitted to the City Clerk *Don Bramblett, 185 Mills Avenue, came forward to express his concerns regarding combining City and County Governments in one building.*

VII. Proclamation Recognizing Peace Officers Memorial Day

Presenter: Mayor Junie White

Mayor White read and presented the proclamation to Police Chief Alonzo Thompson. He recognized all police and fire officers in the audience.

VIII. Presentation of Proclamation Recognizing Bike Month Followed by an Update from The Bicycle and Pedestrian Committee

Presenters: Mayor Junie White

Ned Barrett, Trail Coordinator for Partners for Active Living

Elizabeth Brady, Bicycle and Pedestrian Committee

Mayor White presented the proclamation to Ned Barrett and other members of the Bicycle and Pedestrian Committee in attendance.

Elizabeth Brady, Chairman of the Bicycle and Pedestrian Committee, updated Council on the activities of the Bike and Ped committee.

IX. Public Hearing

A. Ordinance to Amend the City of Spartanburg, South Carolina Zoning Ordinance, by Amending Section 206, Changes to District Boundaries, Specifically Parcel #7-15-04-100.00 and 101.00, Located on 101 and 0 Chester Street, that are Currently Zoned B-3 and R-12, with a Land Use Designation of General Business District and General Residential District to Zone B-1, with a Land Use Designation of Neighborhood Shopping District in Order to Utilize the Properties as a Craft Brewery. Petr Valenta, Ph.D., Member on Behalf of Spartanburg Brewing LLC, Property Owner (First Reading)

Presenter: Natalia Rosario, Planner III

Ms. Rosario presented the item to Council as follows:

“On April 20th, 2017, the Planning Commission held a public hearing and reviewed a rezoning request submitted by Petr Valenta, Ph.D agent on behalf of Spartanburg Brewing LLC., property owner/developer, of 101 and 0 Chester Street, to rezone parcels 7-15-04-100.00 and 101.00 from Zone B-3: General Business District and R-12: General Residential, respectively, to B-1: Neighborhood Shopping District, in order to allow for the redevelopment of the property as a microbrewery.

The 2004 Comprehensive Plan calls for the property at 101 Chester Street to be zoned LC, LOD, B-1, or B-3, and the property at ‘0’ Chester Street to be zoned residential. The use of both properties for a commercial use is not entirely in conformity with the comprehensive plan, however both parcels have been vacant for over 10 years, with the residentially zoned parcel at ‘0’ Chester Street having been proposed for rezoning 6 times since 1978 with no changes to zoning or residential development on the property. Despite carrying the zoning designation

of B-3: General Business District, 101 Chester Street does not meet the district zoning standards for development, and is in all practicality, an undevelopable commercial parcel at its current size.

The Planning Commission held a public hearing on the proposal on April 20th, 2017. After consideration of the staff report, public comments, and the criteria set forth in the City of Spartanburg Zoning Ordinance and 2004 City Comprehensive Plan, the Planning Commission voted to recommend approval of the request to City Council for the rezoning of the parcel from B-3 and R-12 to B-1: Neighborhood Shopping District.

PLANNING COMMISSION RECOMMENDATION: The request was endorsed by the Planning Commission on April 20th, 2017 by a vote of 6 to 0.

ADDITIONAL INFORMATION: Minutes from the April 20th, 2017 Planning Commission Meeting and Staff Report with attachments are included. In addition, enclosed is a proposed Ordinance.”

Mayor White opened the public hearing asking if there was anyone to speak in favor of the rezoning.

Dave Winstrop, 202 Gladstone Way, Greer, SC, a member of Spartan Brewery came forward to speak in favor of the proposed rezoning.

Mayor White asked if there was anyone to speak against the rezoning.

Hearing none, Councilmember Brown made a motion to close the public hearing. Councilmember Henderson Myers seconded the motion, which carried unanimously 7 to 0.

Councilmember Anderson made a motion to approve the ordinance as requested on first reading. Councilmember Brown seconded the motion. The vote was 6 to 1, with Councilmember Rice voting against the ordinance.

X. Resolutions

A. To Appoint a Commissioner to a Commission Created Pursuant to The Capital Project Sales Tax Act, Title 4, Chapter 10, Article 3 of the Code of Laws of South Carolina 1976, as Amended; and to Provide for Other Matters Related Thereto

Presenter: Chris Story, Assistant City Manager

Mr. Story presented the item to Council as follows:

“Spartanburg County Council is considering holding a referendum to authorize a Capital Project Sales Tax to fund a new courthouse and other local government facilities. The Capital Project Sales Tax Act, Title 4, Chapter 10, Article 3 of the Code of Laws of South Carolina 1976 provides for the establishment of a Commission with specified duties including establishing the wording of the question to appear on the ballot. The Act specifies that one of the Commissioners is to be appointed by Spartanburg City Council.

In order to meet with the timelines identified by the County Council, we recommend that you make this appointment at your upcoming meeting by completing and adopting the attached resolution.”

Mayor pro tem Stille made a motion to appoint Max T. Hyde, owner of Hyde Law Firm, as the City Council appointed Commissioner to the Spartanburg County Capital Project Sales Tax Commission. Councilmember Anderson seconded the motion, which carried unanimously 7 to 0.

B. Closing a Portion of Folsom Street, a Portion of Farley Street, a Portion of Manning Street, and All of Mill Pond Road as Part of the Mitigation of Butterfly Creek

Presenter: Martin Livingston, Neighborhood Services Director

Mr. Livingston presented the item to Council as follows:

“In an effort to implement the goals of the Northside Initiative, a Planning and Development effort approved by Council, staff is requesting the abandonment of right of way and the closing of a portion of Farley Avenue, a portion of Folsom Street, a portion of Manning Street, and all of Mill Pond Road. The closing of the streets and the abandonment of the right of ways would be consistent with the Northside Transformation Plan.

Action Requested: that Council by Resolution and Declaration close a portion of Folsom Street, a portion of Farley Street, a portion of Manning Street, and all of Mill Pond Road as part of the mitigation of Butterfly Creek.”

1. Resolution and Declaration Directing the Closing of a Portion of a Street in the City of Spartanburg, Being that Portion of Folsom Street Between Howard Street and Brawley Street

Councilmember Anderson made a motion to approve the resolution and declaration as presented. Councilmember Brown seconded the motion, which carried unanimously 7 to 0.

2. Resolution and Declaration Directing the Closing of a Portion of a Street in the City of Spartanburg, Being that Portion of Mill Pond Road Street Between Farley Street and College Street

Mayor pro tem Stille made a motion to approve the resolution and declaration as presented. Councilmember Anderson seconded the motion, which carried unanimously 7 to 0.

3. Resolution and Declaration Directing the Closing of a Portion of a Street in the City of Spartanburg, Being that Portion of Manning Street Between Brawley Street and Mill Pond Road

Mayor White made a motion to approve the resolution and declaration as presented. Councilmember Rice seconded the motion, which carried unanimously 7 to 0.

4. Resolution and Declaration Directing the Closing of a Portion of a Street in the City of Spartanburg, Being that Portion of Farley Street, Between Brawley Street and Howard Street

Councilmember Henderson Myers made a motion to approve the resolution and declaration as presented. Councilmember Rice seconded the motion, which carried unanimously 7 to 0.

XI. Consent Agenda

A. To Authorize Condemnation of Properties in the Airport Area to Extend Runway (Second Reading)

Presentation: Cathy McCabe, City Attorney

Mayor pro tem Stille made a motion to approve the consent agenda.

Councilmember Rice seconded the motion, which carried unanimously 7 to 0.

XII. Other Business

A. Award of Contract for Westside Park Site Work Located at the Downtown Airport

Presenter: Mitch Kennedy, Community Services Director

Mr. Kennedy presented the item to Council as follows:

“Staff solicited bids for the construction services for the site work of The Westside Park to be located at the Downtown Airport. This work includes the construction of a 1 acre multipurpose field, ½ mile asphalt walking path, drainage improvements, fencing, parking area, and irrigation system.

A pre-bid was held on April, 18, 2017, and 4 contractors were present.

The following bid was submitted:

Capitol Construction of the Carolinas, LLC (Spartanburg, SC) \$ 441,629.00

Staff has reviewed the bid and qualifications received, and determined that

Capitol Construction of the Carolinas, LLC is a responsive bidder. The contractor’s bid is within 10% of the preliminary cost estimated by staff.

Therefore, staff is satisfied with proceeding with only one bid submitted. Capitol has successfully performed work for the City.

No bids were submitted from MWBE Contractors.

Staff will return to council at a later date with bids to construct restrooms, picnic shelter, splash fountain, and playground.

Staff anticipates the project to be completed this summer.

ACTION REQUESTED: Allow staff to accept the bid and authorize the City

Manager to enter into a contract with Capitol Construction of the Carolinas, LLC
BUDGET AND FINANCIAL DATA: \$441,629 from Capital Project – GP1272”

***Councilmember Anderson** made a motion to approve the award of contract to Capitol Construction of the Carolinas, LLC in the amount of \$441,629.00.*

Councilmember Jenkins seconded the motion, which carried unanimously 7 to 0.

B. Initial FY18 Budget Presentation

Presenter: Chris Story, Assistant City Manager

Mr. Story gave each member of Council a copy of the initial FY18 balanced budget. He reviewed the budget with them.

Council received the report as information.

XIII. Discussion of Sign Ordinance

Presenters: Ed Memmott, City Manager

Natalia Rosario, Planner III

Ms. Rosario reviewed Electronic Signage with Council. She sited good and bad examples of digital signage, and offered recommendations of how to handle electronic signage in the city limits of Spartanburg.

Council received the report as information.

XIV. City Council Updates –

Councilmember Jenkins shared with everyone that “Guacamole” had opened on the east side.

Councilmember Rice mentioned that Spartanburg High School graduation would be on May 19 at Wofford College. He also mentioned the “Teen Maze” event to be held on Saturday, May 20 from 12:00 p.m. to 2:00 p.m. at CC Woodson.

XV. Executive Session Pursuant to Section 30-40-70 (a) (2) of the South Carolina Code to Receive Legal Advice Regarding the Patel Litigation.

Council may take action on matters discussed in Executive Session after exiting Executive Session.

Councilmember Rice made a motion to adjourn to Executive Session for the reason stated. Councilmember Henderson Myers seconded the motion, which carried unanimously 7 to 0. Council adjourned to Executive Session at 6:52 p.m.

Council reconvened at 7:30 p.m. Mayor White stated that legal advice was received with no decisions made.

XVI. Adjournment – Councilmember Anderson made a motion to adjourn the meeting.

Councilmember Jenkins seconded the motion, which carried unanimously 7 to 0.

The meeting adjourned at 7:32 p.m.



Connie S. McIntyre, City Clerk



REQUEST FOR COUNCIL ACTION

TO: Mayor and City Council

FROM: James T. Kennedy, CPA
Budget & Accounting Director

SUBJECT: FY 2017 - 2018 Proposed Operating Budget

DATE: May 16, 2017

BACKGROUND:

In accordance with Section 2-119 of the Code of the City of Spartanburg 1988, the City is required to adopt an annual budget. The City Council held a budget workshop on May 8, 2017. During that time, discussions were held concerning General Fund revenues, proposed personnel cost changes, and other inflationary expenditure increases. The recommended FY 2017 – 2018 budget is reflective of management’s efforts to meet long term funding obligations.

The FY 2017 – 2018 budget includes the following:

- No change to the current millage rate
- 5% projected increase in General Fund revenues
- 2.0% employee cost-of-living pay increase
- Approx. \$389,005 for mandatory increases in retirement
- 10% increase for the medical insurance fund
- \$220,000 for building facilities maintenance
- \$1.3 million for equipment replacement
- Continued implementation of the Capital Improvement Plan adopted in FY 2014

ACTION REQUESTED:

Adoption of the Operating Budget Ordinance for fiscal year July 1, 2017 – June 30, 2018.

BUDGET AND FINANCE DATA: See proposed budget document

AN ORDINANCE

TO PROVIDE FOR THE ADOPTION OF A CITY OPERATING BUDGET, ITS EXECUTION AND EFFECT, FOR THE FISCAL PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018

BE IT ORDAINED By the Mayor and Members of Council of the City of Spartanburg, South Carolina, in Council assembled:

SECTION 1. In accordance with Sec. 2-119 of the Code of the City of Spartanburg 1988, there is hereby adopted for the fiscal period July 1, 2017 to June 30, 2018, an operating budget for the City of Spartanburg, South Carolina based on budget estimates of various funds as prepared by the City Manager and incorporated into the 2017 - 2018 budget document.

SECTION 2. The total revenues and expenditures for the fiscal period are estimated as follows:

	<u>Revenues</u>	<u>Expenditures</u>
General Fund	\$39,097,706	\$39,097,706
Enterprise Funds		
Airport Fund	\$ 1,469,458	\$ 1,469,458
Transit Fund	\$ 1,977,371	\$ 1,977,371
Parking Garage Fund	\$ 450,100	\$ 450,100
Storm Water Utility Fund	\$ 1,581,092	\$ 1,581,092
Special Revenue Funds		
Hospitality Tax Fund	\$ 4,918,482	\$ 4,918,482
Community Development Block Grant Fund	\$ 616,221	\$ 616,221
Federal HOME Fund	\$ 153,720	\$ 153,720
Multi-County Industrial Park Fund	\$ 1,095,000	\$ 1,095,000
Victim Assistance Fund	\$ 66,162	\$ 66,162
Accommodation Tax Fund	\$ 181,280	\$ 181,280
Debt Service Funds		
St. John-Daniel Morgan Tax Increment Financing Fund	\$ 670,000	\$ 670,000
Broad Street Tax Increment Financing Fund	<u>\$ 1,975,000</u>	<u>\$ 1,975,000</u>
TOTAL:	\$54,251,592	\$54,251,592

SECTION 3. Within each fund, the City Manager shall have the authority to transfer appropriated funds within any of the designated expenditure categories, and such transfers shall be entered on the books of the account of the City. Within each fund, the City Manager also shall have the authority to transfer funds across departmental accounts to implement salary adjustments and staff reorganization. The City Manager is authorized to approve job titles, pay grades, establish evaluation points, and make salary adjustments after review by the Human Resources Director and within the amounts appropriated within this budget.

SECTION 4. An official copy of the budget document containing detailed schedules which support the appropriations set forth in Section 2 above, shall be attested by the City Clerk and maintained as an official record of the offices of the City Manager, Budget Director, and City Clerk.

SECTION 5. The sums appropriated and set forth in the detailed schedules for personal services shall be paid in accordance with the current pay plan, or as shown in the budget for those positions not classified under the pay plan.

SECTION 6. All sums received by the City of Spartanburg from any source whatsoever, unless by law designated for some special fund or purpose, may be used in meeting disbursement for the General Fund, as described in Section 2 above.

SECTION 7. All fees, income, and funds not specifically allocated in the budget for the fiscal year beginning July 1, 2017, and ending June 30, 2018, shall become a part of the General Fund of the City of Spartanburg and shall be used for general corporate purpose of the City as may be authorized by the City Manager and City Council from time to time.

SECTION 8. The City Manager is authorized to make emergency expenditures from the Fund Balance for general corporate purpose of the City of Spartanburg in an amount not to exceed Ten Thousand and No/100 Dollars (\$10,000); PROVIDED, HOWEVER, any expenditures from the Contingency shall be reported to the City Council in writing.

SECTION 9. The City Manager is authorized to inform the County Tax Collector, or such other officer of the County as may be appropriate, to levy such ad valorem millage as will be reasonable and appropriate to provide the ad valorem revenue reflected in the approved budget.

SECTION 10. The City Manager is hereby authorized to arrange for the issuance of tax anticipation notes from time to time in anticipation of receipt of taxes by requesting bids for the issuance of such notes from such financial institutions as he shall determine. The aggregate amount of tax anticipation notes authorized here under to be issued by the City shall not exceed Three Million and No/100 Dollars (\$3,000,000). The notes shall be issued in compliance with State and Federal law. The notes are designated as qualified tax-exempt obligations under Section 265(b). The City Manager is authorized to award the notes to the financial institution offering the lowest rate of interest to the City and to name the Paying Agent for the issue without further action of the City Council. Upon the specific approval of City Council, the note shall be executed by the Mayor or the City Manager and be attested by the Municipal Clerk.

SECTION 12. The City Manager is authorized to approve all local, state, and federal grant awards.

SECTION 13. This Ordinance shall become effective July 1, 2017.

DONE AND RATIFIED In Council assembled this _____ day of June, 2017.

Mayor

ATTEST:

City Clerk

APPROVED AS TO FORM:

City Attorney

___ / ___ / ___ (First Reading)

___ / ___ / ___ (Second Reading)



CITY OF SPARTANBURG, SC

**PROPOSED
BUDGET**

FY 2017 – 2018

FOR THE PERIOD OF:

JULY 1, 2017 – JUNE 30, 2018

Prepared by Budget

May 12, 2017

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City of Spartanburg, South Carolina
FY 2017 - 2018 Operating Budget

General Fund
Summary of Revenues, and Expenditure Schedule

<u>REVENUES</u>	2014 - 2015	2015 - 2016	2016 - 2017	2016 - 2017	2017 - 2018	%
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>PROJECTED</u>	<u>PROPOSED</u>	<u>Change</u>
Property Taxes	14,558,288	14,710,769	14,983,926	14,860,471	15,256,996	2%
Fees, Licenses, and Permits	13,728,730	14,752,846	14,449,388	15,548,222	15,704,996	9%
Fines and Forfeitures	484,262	623,483	461,000	342,477	383,000	-17%
Intergovernmental Revenues	3,302,089	3,132,659	3,057,197	2,962,385	3,021,437	-1%
Charges for Services	1,904,381	1,913,946	1,782,106	1,771,765	1,896,735	6%
Other Revenues	122,782	137,658	126,925	156,254	140,025	10%
Transfers In	1,575,064	2,079,663	2,331,060	2,435,854	2,694,517	16%
TOTAL REVENUE	<u>\$35,675,596</u>	<u>\$37,351,024</u>	<u>\$37,191,602</u>	<u>\$ 38,077,428</u>	<u>\$ 39,097,706</u>	<u>5%</u>
 <u>EXPENDITURES</u>						
Policy and Management	4,707,618	4,767,883	4,836,990	5,015,707	4,994,654	3%
Non-departmental	3,571,773	3,363,909	2,760,096	3,418,977	2,695,911	-2%
Finance Department	1,711,671	1,831,526	2,043,326	2,070,003	2,162,347	6%
Development Services	2,742,042	2,801,175	3,134,574	2,653,582	3,554,753	13%
Police Department	9,815,065	10,136,318	10,321,196	10,661,391	11,048,603	7%
Fire Department	5,131,163	5,240,712	5,273,689	5,613,265	5,683,766	8%
Public Services	6,289,740	6,288,133	6,705,590	6,457,308	6,842,734	2%
Community Services	1,977,255	2,021,240	2,116,141	2,045,993	2,114,938	0%
TOTAL EXPENDITURES	<u>\$35,946,327</u>	<u>\$36,450,896</u>	<u>\$37,191,602</u>	<u>\$37,936,226</u>	<u>\$39,097,706</u>	<u>5%</u>
	(\$270,731)	\$900,128	\$0	\$141,202	\$0	

City of Spartanburg, South Carolina
FY 2017 - 2018 Operating Budget

General Fund
Summary of Revenues, and Expenditure Schedule

Trend Analysis

REVENUES	2014 - 2015		2015 - 2016		2016 - 2017		2017 - 2018	
	ACTUAL	%	ACTUAL	%	ADOPTED	%	PROPOSED	%
Property Taxes	14,558,288	41%	14,710,769	39%	14,983,926	40%	15,256,996	39%
Fees, Licenses, and Permits	13,728,730	38%	14,752,846	39%	14,449,388	39%	15,704,996	40%
Fines and Forfeitures	484,262	1%	623,483	2%	461,000	1%	383,000	1%
Intergovernmental Revenues	3,302,089	9%	3,132,659	8%	3,057,197	8%	3,021,437	8%
Charges for Services	1,904,381	5%	1,913,946	5%	1,782,106	5%	1,896,735	5%
Other Revenues	122,782	0%	137,658	0%	126,925	0%	140,025	0%
Transfers In	1,575,064	4%	2,079,663	6%	2,331,060	6%	2,694,517	7%
TOTAL REVENUE	\$ 35,675,596	100%	\$ 37,351,024	100%	\$ 37,191,602	100%	\$ 39,097,706	100%
EXPENDITURES								
Policy and Management	8,279,391	23%	8,131,792	22%	7,597,086	20%	7,690,565	20%
Finance & Administrative Services	1,711,671	5%	1,831,526	5%	2,043,326	5%	2,162,347	6%
Development Services	2,742,042	8%	2,801,175	8%	3,134,574	8%	3,554,753	9%
Police Department	9,815,065	27%	10,136,318	28%	10,321,196	28%	11,048,603	28%
Fire Department	5,131,163	14%	5,240,712	14%	5,273,689	14%	5,683,766	15%
Public Services	6,289,740	17%	6,288,133	17%	6,705,590	18%	6,842,734	18%
Community Services	1,977,255	6%	2,021,240	6%	2,116,141	6%	2,114,938	5%
TOTAL EXPENDITURES	\$ 35,946,327	100%	\$ 36,450,896	100%	\$ 37,191,602	100%	\$ 39,097,706	100%
	(270,731)		900,128		-		-	

EXPENDITURE CATEGORY

Personnel Services	\$22,164,636	62%	\$22,714,705	62%	\$23,453,044	63%	\$24,849,729	64%
Operating Expenditures	10,265,220	29%	9,992,752	27%	10,016,815	27%	10,449,231	27%
Capital Outlay	1,171,855	3%	1,300,816	4%	1,389,297	4%	1,338,085	3%
Other Financing Uses	2,344,616	7%	2,442,623	7%	2,332,446	6%	2,460,661	6%
TOTAL EXPENDITURES	\$35,946,327	100%	\$36,450,896	100%	\$ 37,191,602	100%	\$ 39,097,706	100%

General Fund
Detailed Revenue Schedule

REVENUES	2013 - 2014	2014 - 2015	2015 - 2016	2016 - 2017	2016 - 2017	2017 - 2018
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>PROJECTED</u>	<u>ADOPTED</u>
Taxes:						
Real Estate - Current	\$12,334,814	\$12,688,817	\$12,775,255	\$13,155,025	\$13,051,884	\$13,292,175
Real Estate - Delinquent	490,068	532,891	579,001	480,000	480,000	550,000
Vehicle	1,192,612	1,336,580	1,356,512	1,348,901	1,328,587	1,414,821
Total Taxes	<u>14,017,494</u>	<u>14,558,288</u>	<u>14,710,769</u>	<u>14,983,926</u>	<u>14,860,471</u>	<u>15,256,996</u>
Fees, Licenses, and Permits:						
Business Licenses	5,300,939	5,424,687	5,899,961	5,795,000	6,852,600	6,800,000
Utility Franchise Fee	3,450,780	3,496,462	3,408,695	3,599,749	3,547,314	3,547,796
Communication Franchise Fee	56,831	56,831	57,831	57,831	58,831	1,000
Insurance Franchise Fee	3,915,874	4,149,414	4,310,403	4,190,908	4,200,000	4,400,000
Telecommunication Franchise Fee	343,944	270,885	253,394	292,700	290,000	290,000
Taxi & Chauffeur License	1,400	1,213	1,125	1,200	1,200	1,200
Animal License Fees and Penalties	2,798	2,809	3,356	3,000	3,000	3,000
Building Permits	187,891	191,938	527,233	290,000	346,438	400,000
Plan Review Fee	46,854	48,285	181,760	110,000	112,000	115,000
Electrical Permits	30,078	21,961	29,794	35,000	38,448	40,000
Plumbing Permits	18,281	15,018	25,762	20,000	32,285	33,000
HVAC Permits	29,330	23,837	29,539	25,000	41,901	45,000
Street Cut Permits	1,280	800	1,360	2,000	2,000	2,000
Inspections-Miscellaneous	26,063	24,590	22,632	27,000	22,205	27,000
Total Fees, Licenses, and Permits	<u>13,412,343</u>	<u>13,728,730</u>	<u>14,752,846</u>	<u>14,449,388</u>	<u>15,548,222</u>	<u>15,704,996</u>
Fines and Forfeitures:						
Criminal Fines	107,877	106,381	145,188	108,000	103,764	113,000
Traffic Fines	310,651	349,951	457,390	325,000	220,800	250,000
Parking Tickets	50,550	27,930	20,905	28,000	17,913	20,000
Total Fines and Forfeitures	<u>469,078</u>	<u>484,261</u>	<u>623,483</u>	<u>461,000</u>	<u>342,477</u>	<u>383,000</u>
Intergovernmental Revenues:						
Local Government Funds	798,466	798,466	798,466	791,466	838,272	798,466
General Government Funds	233,698	235,144	264,238	200,250	231,054	235,900
Accommodations Tax	35,133	32,741	35,325	32,922	35,000	38,875
Inventory Tax	694,796	694,797	694,796	694,796	694,796	694,796
Manufacturing Tax Reimbursement	6,176	6,426	6,380	5,763	5,763	6,400
Sunday Alcohol Sales	73,330	84,300	73,000	72,000	72,500	72,000
Water System Payments	1,200,000	1,100,000	1,000,000	1,000,000	1,000,000	1,000,000
GL & WC Insurance Recoveries	359,007	300,216	258,902	260,000	85,000	175,000
County Recreation Supplement	0	-	-	-	-	-
Total Intergovernmental Revenues	<u>3,400,605</u>	<u>3,252,089</u>	<u>3,131,107</u>	<u>3,057,197</u>	<u>2,962,385</u>	<u>3,021,437</u>

	2013 - 2014	2014 - 2015	2015 - 2016	2016 - 2017	2016 - 2017	2017 - 2018
REVENUES	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
Charges for Services:						
District 6 & 7 School Guards	\$72,966	\$151,450	\$216,044	\$110,000	\$ 160,000	\$176,000
District 6 & 7 School Security	234,404	145,924	129,902	180,893	147,000	157,787
Public Safety Protection Service	26,529	40,653	43,157	30,800	43,643	45,200
Sanitation Service Charges	1,324,609	1,390,813	1,377,410	1,292,413	1,293,426	1,374,748
Fleet Charges	118,295	89,655	58,033	90,000	53,696	60,000
Miscellaneous Recreation Fees	101,899	85,885	89,400	78,000	74,000	83,000
Total Charges for Services	1,878,702	1,904,381	1,913,946	1,782,106	1,771,765	1,896,735
Other Revenues						
Cultural Recreation	27,500	27,500	27,500	27,500	27,500	27,500
Interest	7,657	11,332	30,996	12,000	19,743	20,000
Miscellaneous	81,907	131,949	79,713	85,425	107,011	90,525
Rents	2,000	2,000	1,000	2,000	2,000	2,000
Total Other Revenues	119,064	172,782	139,209	126,925	156,254	140,025
Sub Total	33,297,286	34,100,532	35,271,361	34,860,542	35,641,574	36,403,189
Other Financing Sources						
Fund Balance Appropriation	-	-	-	235,000	-	-
Transfer In / Hospitality Tax Fund	975,935	1,250,064	1,555,629	1,802,486	1,802,486	2,156,941
Transfer In / SPFC Fund	-	-	-	-	104,794	-
Transfer In / Storm Water Utility Fund	125,000	125,000	125,000	125,000	125,000	125,000
Transfer In / Broad Street TIF Fund	200,000	200,000	354,420	356,800	356,800	356,800
Transfer In / MCIP Fund	-	-	44,614	46,774	46,774	55,776
Total Other Financing Sources	1,300,935	1,575,064	2,079,663	2,566,060	2,435,854	2,694,517
GENERAL FUND TOTAL REVENUE	\$34,598,221	\$35,675,596	\$37,351,024	\$37,426,602	\$ 38,077,428	\$39,097,706

**City of Spartanburg, SC
Fiscal Year 2017 - 2018
General Fund Operating Budget**

	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>ACTUAL</u>	<u>2016-2017</u> <u>ADOPTED</u>	<u>2016-2017</u> <u>PROJECTED</u>	<u>2017-2018</u> <u>ADOPTED</u>
<u>Policy and Management</u>					
Mayor and Council	160,598	190,903	228,193	162,693	234,316
Boards and Commissions	1,850	2,400	2,909	1,850	2,909
City Attorney	337,716	332,493	358,050	340,029	385,623
Municipal Court	462,298	449,274	481,610	479,482	506,071
City Manager's Office	516,086	454,017	453,582	462,107	467,521
Non-Departmental	3,571,773	3,363,909	2,760,096	3,418,977	2,695,911
Communications & Marketing	366,585	327,240	318,602	343,541	300,902
Information Technology	1,575,599	1,602,441	1,785,598	1,798,791	1,881,682
Human Resources	336,128	357,680	399,800	360,080	403,774
Employee Development	200,352	174,083	167,559	169,361	167,559
Worker's Compensation	750,406	877,352	641,087	897,773	644,297
	<u>\$8,279,391</u>	<u>\$8,131,792</u>	<u>\$7,597,086</u>	<u>\$8,434,684</u>	<u>\$7,690,565</u>
<u>Finance & Administrative Services</u>					
Risk Management	605,945	753,106	817,348	769,562	749,889
Finance	748,818	770,668	818,076	777,303	843,109
Procurement and Property Management	221,879	171,709	207,021	210,492	213,739
Business License Code Enforcement	135,029	136,043	200,881	312,646	355,610
	<u>\$1,711,671</u>	<u>\$1,831,526</u>	<u>\$2,043,326</u>	<u>\$2,070,003</u>	<u>\$2,162,347</u>
<u>Development Services</u>					
Economic Development	299,917	259,097	353,698	257,976	362,145
Neighborhood Services	-	-	-	-	228,556
Property Maintenance Inspections	220,362	208,388	241,266	224,833	290,998
City Engineering	275,113	178,294	205,622	136,946	204,396
Planning Department	183,907	140,830	279,636	146,304	309,297
Inspections	465,455	684,832	610,372	604,487	669,325
Parking Enforcement	133,194	98,038	133,034	89,715	147,881
Construction Management	158,125	158,992	161,858	155,279	173,664
Building Maintenance	1,005,969	1,072,704	1,149,088	1,038,042	1,168,491
	<u>\$2,742,042</u>	<u>\$2,801,175</u>	<u>\$3,134,574</u>	<u>\$2,653,582</u>	<u>\$3,554,753</u>

	<u>2014-2015</u> <u>ACTUAL</u>	<u>2015-2016</u> <u>ACTUAL</u>	<u>2016-2017</u> <u>ADOPTED</u>	<u>2016-2017</u> <u>PROJECTED</u>	<u>2017-2018</u> <u>ADOPTED</u>
<u>Police Department</u>					
Police Chief's Office	643,866	753,905	855,468	810,338	838,037
Technical and Support	678,474	698,294	703,091	531,421	756,387
Detention and Transport	37,537	32,756	28,858	60,674	71,201
Records	396,634	488,964	480,327	471,695	460,243
Animal Control	186,026	208,897	224,684	200,430	227,576
Law Enforcement Administration	284,606	297,483	371,815	294,697	397,599
Patrol	5,253,553	5,150,024	5,128,959	5,651,898	5,510,511
Criminal Investigations	1,872,528	1,896,417	1,844,688	2,001,981	2,077,618
Crime Prevention	393,721	536,473	536,737	564,103	563,764
School Crossing Guards	68,120	73,105	146,569	74,154	145,667
	<u>\$9,815,065</u>	<u>\$10,136,318</u>	<u>\$10,321,196</u>	<u>\$10,661,391</u>	<u>\$11,048,603</u>
<u>Fire Department</u>					
Fire Administration	642,941	678,988	703,902	742,477	784,481
Fire Suppression	4,488,222	4,561,724	4,569,787	4,870,788	4,899,285
	<u>\$5,131,163</u>	<u>\$5,240,712</u>	<u>\$5,273,689</u>	<u>\$5,613,265</u>	<u>\$5,683,766</u>
<u>Public Services</u>					
Public Services Administration	63,982	65,841	161,052	56,302	167,275
Grounds Maintenance	1,970,938	2,061,746	1,610,929	1,618,660	1,437,274
Traffic Services	1,207,813	1,215,790	1,237,620	1,166,690	1,272,593
Street Maintenance	319,041	367,005	443,032	445,843	472,098
Fleet Maintenance	1,844,763	1,644,329	1,852,150	1,831,071	1,784,692
Solid Waste	883,203	933,422	1,400,807	1,338,742	1,708,802
	<u>\$6,289,740</u>	<u>\$6,288,133</u>	<u>\$6,705,590</u>	<u>\$6,457,308</u>	<u>\$6,842,734</u>
<u>Community Services</u>					
Community Relations	434,543	488,870	438,277	455,389	340,050
Parks & Recreation Administration	346,482	350,743	349,684	336,305	389,593
Special Events	180,245	180,693	167,161	170,934	172,021
Recreation Centers	408,671	414,193	453,178	445,167	493,231
Parks	294,668	307,436	355,222	359,102	404,523
Aquatics	160,840	154,567	183,741	155,783	124,555
Athletics	151,806	124,738	168,878	123,313	190,965
	<u>\$1,977,255</u>	<u>\$2,021,240</u>	<u>\$2,116,141</u>	<u>\$2,045,993</u>	<u>\$2,114,938</u>
TOTAL GENERAL FUND	<u>\$35,946,327</u>	<u>\$36,450,896</u>	<u>\$37,191,602</u>	<u>\$37,936,226</u>	<u>\$39,097,706</u>

CITY OF SPARTANBURG, SC
FY 2017 - 2018 Operating Budget

General Fund
Detailed Expenditure Schedule

MAYOR & COUNCIL - 1101	2014-2015	2015-2016	2016-2017	2016-2017	2017-2018
	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category					
Personnel Services	\$103,281	\$118,153	\$146,410	\$115,571	\$152,533
Operating Expenditures	57,317	72,750	81,783	47,122	81,783
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	<u>\$160,598</u>	<u>\$190,903</u>	<u>\$228,193</u>	<u>\$162,693</u>	<u>\$234,316</u>

BOARDS AND COMMISSIONS

- 1102

Expenditure Category					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	1,850	2,400	2,909	1,850	2,909
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	<u>\$1,850</u>	<u>\$2,400</u>	<u>\$2,909</u>	<u>\$1,850</u>	<u>\$2,909</u>

CITY ATTORNEY - 1201

Expenditure Category					
Personnel Services	\$217,346	\$219,947	\$219,895	\$225,614	\$227,596
Operating Expenditures	120,370	112,546	138,155	114,415	158,027
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	<u>\$337,716</u>	<u>\$332,493</u>	<u>\$358,050</u>	<u>\$340,029</u>	<u>\$385,623</u>

CITY OF SPARTANBURG, SC
FY 2017 - 2018 Operating Budget

General Fund
Detailed Expenditure Schedule

MUNICIPAL COURT - 1202	2014-2015	2015-2016	2016-2017	2016-2017	2017-2018
	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category					
Personnel Services	\$364,203	\$374,837	\$384,140	\$390,140	\$399,421
Operating Expenditures	98,095	74,437	97,470	89,342	106,650
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	\$462,298	\$449,274	\$481,610	\$479,482	\$506,071

CITY MANAGER - 1301

Expenditure Category					
Personnel Services	\$402,731	\$409,066	\$411,232	\$420,998	\$425,171
Operating Expenditures	113,355	44,951	42,350	41,109	42,350
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	\$516,086	\$454,017	\$453,582	\$462,107	\$467,521

NON-DEPARTMENTAL - 8101

Expenditure Category					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	1,260,907	966,805	427,650	900,000	235,250
Capital Outlay	-	-	-	-	-
Other Financing Uses	2,310,866	2,397,104	2,332,446	2,518,977	2,460,661
Total	\$3,571,773	\$3,363,909	\$2,760,096	\$3,418,977	\$2,695,911

CITY OF SPARTANBURG, SC
FY 2017 - 2018 Operating Budget

General Fund
Detailed Expenditure Schedule

COMMUNICATIONS & MARKETING - 1401	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ADOPTED	2016-2017 PROJECTED	2017-2018 PROPOSED
Expenditure Category					
Personnel Services	\$214,571	\$231,319	\$222,658	\$240,003	\$211,544
Operating Expenditures	152,014	95,921	95,944	103,538	89,358
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	\$366,585	\$327,240	\$318,602	\$343,541	\$300,902

**INFORMATION TECHNOLOGY
- 4301**

Expenditure Category					
Personnel Services	\$411,722	\$446,825	\$447,048	\$462,134	\$463,566
Operating Expenditures	1,090,157	1,061,474	1,262,720	1,260,827	1,310,599
Capital Outlay	73,720	94,142	75,830	75,830	107,517
Other Financing Uses	-	-	-	-	-
Total	\$1,575,599	\$1,602,441	\$1,785,598	\$1,798,791	\$1,881,682

HUMAN RESOURCES - 4401	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ADOPTED	2016-2017 PROJECTED	2017-2018 PROPOSED
Expenditure Category					
Personnel Services	\$238,171	\$245,711	\$311,017	\$273,029	\$315,491
Operating Expenditures	96,861	110,750	87,564	85,832	87,064
Capital Outlay	1,096	1,219	1,219	1,219	1,219
Other Financing Uses	-	-	-	-	-
Total	\$336,128	\$357,680	\$399,800	\$360,080	\$403,774

CITY OF SPARTANBURG, SC
FY 2017 - 2018 Operating Budget

General Fund
Detailed Expenditure Schedule

EMPLOYEE DEVELOPMENT	2014-2015	2015-2016	2016-2017	2016-2017	2017-2018
- 4402	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category					
Personnel Services	\$90,611	\$86,000	\$86,000	\$86,000	\$86,000
Operating Expenditures	109,741	88,083	81,559	83,361	81,559
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	<u>\$200,352</u>	<u>\$174,083</u>	<u>\$167,559</u>	<u>\$169,361</u>	<u>\$167,559</u>

WORKER'S COMPENSATION					
- 4403					
Expenditure Category					
Personnel Services	\$72,242	\$75,794	\$76,682	\$84,330	\$80,085
Operating Expenditures	678,164	801,558	564,405	813,443	564,212
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	<u>\$750,406</u>	<u>\$877,352</u>	<u>\$641,087</u>	<u>\$897,773</u>	<u>\$644,297</u>

RISK MANAGEMENT - 1601					
Expenditure Category					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	605,945	753,106	817,348	769,562	749,889
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	<u>\$605,945</u>	<u>\$753,106</u>	<u>\$817,348</u>	<u>\$769,562</u>	<u>\$749,889</u>

CITY OF SPARTANBURG, SC
FY 2017 - 2018 Operating Budget

General Fund
Detailed Expenditure Schedule

FINANCE - 1602	2014-2015	2015-2016	2016-2017	2016-2017	2017-2018
	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category					
Personnel Services	\$594,137	\$603,666	\$631,635	\$603,289	\$665,625
Operating Expenditures	153,628	165,831	185,270	172,843	176,313
Capital Outlay	1,053	1,171	1,171	1,171	1,171
Other Financing Uses	-	-	-	-	-
Total	\$748,818	\$770,668	\$818,076	\$777,303	\$843,109

PROCUREMENT & PROPERTY

MANAGEMENT - 1604

Expenditure Category					
Personnel Services	\$149,530	\$150,761	\$153,342	\$157,018	\$160,127
Operating Expenditures	68,760	16,956	49,372	49,167	49,305
Capital Outlay	3,589	3,992	4,307	4,307	4,307
Other Financing Uses	-	-	-	-	-
Total	\$221,879	\$171,709	\$207,021	\$210,492	\$213,739

BUSINESS LICENSE	2014-2015	2015-2016	2016-2017	2016-2017	2017-2018
ENFORCEMENT - 1611	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category					
Personnel Services	\$127,095	\$127,858	\$188,727	\$171,572	\$193,671
Operating Expenditures	4,995	4,916	8,885	137,805	158,670
Capital Outlay	2,939	3,269	3,269	3,269	3,269
Other Financing Uses	-	-	-	-	-
Total	\$135,029	\$136,043	\$200,881	\$312,646	\$355,610

CITY OF SPARTANBURG, SC
FY 2017 - 2018 Operating Budget

General Fund
Detailed Expenditure Schedule

ECONOMIC DEVELOPMENT	2014-2015	2015-2016	2016-2017	2016-2017	2017-2018
- 1802	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category					
Personnel Services	\$110,222	\$109,402	\$200,233	\$110,089	\$209,530
Operating Expenditures	189,695	149,695	153,465	147,887	152,615
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	\$299,917	\$259,097	\$353,698	\$257,976	\$362,145

NEIGHBORHOOD SERVICES - 1803

Expenditure Category					
Personnel Services	\$0	\$0	\$0	\$0	\$195,606
Operating Expenditures	-	-	-	-	12,950
Capital Outlay	-	-	-	-	20,000
Other Financing Uses	-	-	-	-	-
Total	\$0	\$0	\$0	\$0	\$228,556

PROPERTY MAINTENANCE

INSPECTIONS - 1804

Expenditure Category					
Personnel Services	\$187,409	\$171,962	\$198,295	\$183,642	\$206,638
Operating Expenditures	30,454	33,647	39,914	38,134	81,303
Capital Outlay	2,499	2,779	3,057	3,057	3,057
Other Financing Uses	-	-	-	-	-
Total	\$220,362	\$208,388	\$241,266	\$224,833	\$290,998

CITY OF SPARTANBURG, SC
FY 2017 - 2018 Operating Budget

General Fund
Detailed Expenditure Schedule

CITY ENGINEERING - 1810	2014-2015	2015-2016	2016-2017	2016-2017	2017-2018
	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category					
Personnel Services	\$210,766	\$148,772	\$160,065	\$99,870	\$167,196
Operating Expenditures	64,347	29,522	45,557	37,076	37,200
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	\$275,113	\$178,294	\$205,622	\$136,946	\$204,396

PLANNING DEPARTMENT
- 1812

Expenditure Category					
Personnel Services	\$129,044	\$94,512	\$245,854	\$131,144	\$283,804
Operating Expenditures	53,453	44,750	33,782	15,160	25,493
Capital Outlay	1,410	1,568	-	-	-
Other Financing Uses	-	-	-	-	-
Total	\$183,907	\$140,830	\$279,636	\$146,304	\$309,297

INSPECTIONS - 1814

Expenditure Category					
Personnel Services	\$357,069	\$528,910	\$550,203	\$524,794	\$574,565
Operating Expenditures	104,283	149,562	53,809	73,333	88,400
Capital Outlay	4,103	6,360	6,360	6,360	6,360
Other Financing Uses	-	-	-	-	-
Total	\$465,455	\$684,832	\$610,372	\$604,487	\$669,325

CITY OF SPARTANBURG, SC
FY 2017 - 2018 Operating Budget

General Fund
Detailed Expenditure Schedule

PARKING ENFORCEMENT	2014-2015	2015-2016	2016-2017	2016-2017	2017-2018
- 1816	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category					
Personnel Services	\$127,105	\$92,126	\$123,720	\$87,126	\$138,631
Operating Expenditures	6,089	5,912	9,314	2,589	9,250
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	\$133,194	\$98,038	\$133,034	\$89,715	\$147,881

CONSTRUCTION

MANAGEMENT - 1820

Expenditure Category					
Personnel Services	\$149,664	\$151,111	\$153,049	\$145,872	\$159,841
Operating Expenditures	8,461	7,881	8,809	9,407	11,550
Capital Outlay	-	-	-	-	2,273
Other Financing Uses	-	-	-	-	-
Total	\$158,125	\$158,992	\$161,858	\$155,279	\$173,664

BUILDING MAINTENANCE

- 1822

Expenditure Category					
Personnel Services	\$280,669	\$325,164	\$331,725	\$264,242	\$342,167
Operating Expenditures	719,357	739,016	808,839	765,276	817,800
Capital Outlay	5,943	8,524	8,524	8,524	8,524
Other Financing Uses	-	-	-	-	-
Total	\$1,005,969	\$1,072,704	\$1,149,088	\$1,038,042	\$1,168,491

CITY OF SPARTANBURG, SC
FY 2017 - 2018 Operating Budget

General Fund
Detailed Expenditure Schedule

POLICE CHIEF'S	2014-2015	2015-2016	2016-2017	2016-2017	2017-2018
OFFICE - 2110	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category					
Personnel Services	\$488,818	\$637,143	\$665,304	\$713,043	\$676,056
Operating Expenditures	128,749	114,479	173,960	81,091	148,060
Capital Outlay	2,053	2,283	16,204	16,204	13,921
Other Financing Uses	24,246	-	-	-	-
Total	<u><u>\$643,866</u></u>	<u><u>\$753,905</u></u>	<u><u>\$855,468</u></u>	<u><u>\$810,338</u></u>	<u><u>\$838,037</u></u>

TECHNICAL & SUPPORT
ADMINISTRATION - 2121

Expenditure Category					
Personnel Services	\$348,709	\$340,535	\$360,297	\$328,490	\$377,887
Operating Expenditures	325,302	352,795	342,794	202,931	378,500
Capital Outlay	4,463	4,964	-	-	-
Other Financing Uses	-	-	-	-	-
Total	<u><u>\$678,474</u></u>	<u><u>\$698,294</u></u>	<u><u>\$703,091</u></u>	<u><u>\$531,421</u></u>	<u><u>\$756,387</u></u>

DETENTION TRANSPORT
- 2123

Expenditure Category					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	35,108	32,756	26,157	57,973	68,500
Capital Outlay	2,429	-	2,701	2,701	2,701
Other Financing Uses	-	-	-	-	-
Total	<u><u>\$37,537</u></u>	<u><u>\$32,756</u></u>	<u><u>\$28,858</u></u>	<u><u>\$60,674</u></u>	<u><u>\$71,201</u></u>

CITY OF SPARTANBURG, SC
FY 2017 - 2018 Operating Budget

General Fund
Detailed Expenditure Schedule

RECORDS - 2124	2014-2015	2015-2016	2016-2017	2016-2017	2017-2018
	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category					
Personnel Services	\$385,482	\$473,841	\$457,462	\$463,002	\$431,663
Operating Expenditures	11,152	15,123	22,865	8,693	28,580
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	<u>\$396,634</u>	<u>\$488,964</u>	<u>\$480,327</u>	<u>\$471,695</u>	<u>\$460,243</u>

ANIMAL CONTROL - 2125

Expenditure Category					
Personnel Services	\$107,766	\$108,234	\$109,017	\$112,594	\$114,059
Operating Expenditures	76,195	90,471	101,060	73,229	98,910
Capital Outlay	2,065	10,192	14,607	14,607	14,607
Other Financing Uses	-	-	-	-	-
Total	<u>\$186,026</u>	<u>\$208,897</u>	<u>\$224,684</u>	<u>\$200,430</u>	<u>\$227,576</u>

LAW ENFORCEMENT

ADMINISTRATION - 2141

Expenditure Category					
Personnel Services	\$266,095	\$278,615	\$341,571	\$275,925	\$365,559
Operating Expenditures	18,511	18,868	30,244	18,772	32,040
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	<u>\$284,606</u>	<u>\$297,483</u>	<u>\$371,815</u>	<u>\$294,697</u>	<u>\$397,599</u>

CITY OF SPARTANBURG, SC
FY 2017 - 2018 Operating Budget

General Fund
Detailed Expenditure Schedule

PATROL - 2142	2014-2015	2015-2016	2016-2017	2016-2017	2017-2018
	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category					
Personnel Services	\$4,819,825	\$4,666,614	\$4,538,736	\$5,110,649	\$4,878,200
Operating Expenditures	200,842	169,444	206,956	191,082	352,050
Capital Outlay	229,736	268,447	383,267	350,167	280,261
Other Financing Uses	3,150	45,519	-	-	-
Total	\$5,253,553	\$5,150,024	\$5,128,959	\$5,651,898	\$5,510,511

CRIMINAL INVESTIGATIONS

- 2144

Expenditure Category					
Personnel Services	\$1,696,946	\$1,667,581	\$1,597,909	\$1,750,064	\$1,736,537
Operating Expenditures	117,668	164,096	174,878	180,016	269,125
Capital Outlay	57,914	64,740	71,901	71,901	71,956
Other Financing Uses	-	-	-	-	-
Total	\$1,872,528	\$1,896,417	\$1,844,688	\$2,001,981	\$2,077,618

CRIME PREVENTION - 2145

Expenditure Category					
Personnel Services	\$384,523	\$523,747	\$509,393	\$558,185	\$546,414
Operating Expenditures	9,198	12,726	27,344	5,918	17,350
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	\$393,721	\$536,473	\$536,737	\$564,103	\$563,764

CITY OF SPARTANBURG, SC
FY 2017 - 2018 Operating Budget

General Fund
Detailed Expenditure Schedule

SCHOOL CROSSING GUARDS - 2147	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ADOPTED	2016-2017 PROJECTED	2017-2018 PROPOSED
Expenditure Category					
Personnel Services	\$66,683	\$67,504	\$138,284	\$72,790	\$134,774
Operating Expenditures	1,437	5,601	8,285	1,364	10,893
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	\$68,120	\$73,105	\$146,569	\$74,154	\$145,667

FIRE ADMINISTRATION - 2181

Expenditure Category					
Personnel Services	\$559,067	\$580,723	\$567,629	\$609,669	\$620,526
Operating Expenditures	73,864	87,132	124,273	120,808	151,702
Capital Outlay	10,010	11,133	12,000	12,000	12,253
Other Financing Uses	-	-	-	-	-
Total	\$642,941	\$678,988	\$703,902	\$742,477	\$784,481

FIRE SUPPRESSION - 2182

Expenditure Category					
Personnel Services	\$3,908,267	\$3,882,269	\$3,863,352	\$4,207,908	\$4,089,305
Operating Expenditures	334,979	404,469	434,975	391,420	529,810
Capital Outlay	244,976	274,986	271,460	271,460	280,170
Other Financing Uses	-	-	-	-	-
Total	\$4,488,222	\$4,561,724	\$4,569,787	\$4,870,788	\$4,899,285

CITY OF SPARTANBURG, SC
FY 2017 - 2018 Operating Budget

General Fund
Detailed Expenditure Schedule

PUBLIC SERVICES	2014-2015	2015-2016	2016-2017	2016-2017	2017-2018
ADMINISTRATION - 3101	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category					
Personnel Services	\$51,833	\$54,780	\$145,947	\$46,838	\$152,975
Operating Expenditures	10,428	11,061	15,105	9,464	14,300
Capital Outlay	1,721	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	\$63,982	\$65,841	\$161,052	\$56,302	\$167,275

GROUNDS MAINTENANCE
- 3102

Expenditure Category					
Personnel Services	\$1,296,235	\$1,426,052	\$1,044,709	\$1,062,015	\$946,730
Operating Expenditures	498,099	459,293	384,535	374,960	414,983
Capital Outlay	176,604	176,401	181,685	181,685	75,561
Other Financing Uses	-	-	-	-	-
Total	\$1,970,938	\$2,061,746	\$1,610,929	\$1,618,660	\$1,437,274

TRAFFIC SERVICES - 3104

Expenditure Category					
Personnel Services	\$383,470	\$340,700	\$396,621	\$372,792	\$421,674
Operating Expenditures	812,928	862,394	835,057	787,956	844,977
Capital Outlay	11,415	12,696	5,942	5,942	5,942
Other Financing Uses	-	-	-	-	-
Total	\$1,207,813	\$1,215,790	\$1,237,620	\$1,166,690	\$1,272,593

CITY OF SPARTANBURG, SC
FY 2017 - 2018 Operating Budget

General Fund
Detailed Expenditure Schedule

STREET MAINTENANCE	2014-2015	2015-2016	2016-2017	2016-2017	2017-2018
- 3105	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category					
Personnel Services	\$205,164	\$251,628	\$255,432	\$273,350	\$272,401
Operating Expenditures	77,334	90,170	133,722	118,615	135,047
Capital Outlay	36,543	25,207	53,878	53,878	64,650
Other Financing Uses	-	-	-	-	-
Total	<u>\$319,041</u>	<u>\$367,005</u>	<u>\$443,032</u>	<u>\$445,843</u>	<u>\$472,098</u>

FLEET MAINTENANCE - 3141

Expenditure Category					
Personnel Services	\$611,865	\$634,899	\$664,368	\$666,852	\$696,910
Operating Expenditures	1,227,857	1,005,599	1,183,951	1,160,388	1,083,951
Capital Outlay	5,041	3,831	3,831	3,831	3,831
Other Financing Uses	-	-	-	-	-
Total	<u>\$1,844,763</u>	<u>\$1,644,329</u>	<u>\$1,852,150</u>	<u>\$1,831,071</u>	<u>\$1,784,692</u>

SOLID WASTE - 3161

Expenditure Category					
Personnel Services	\$526,350	\$514,076	\$920,241	\$846,752	\$1,139,047
Operating Expenditures	72,356	103,147	219,195	230,619	223,301
Capital Outlay	284,497	316,199	261,371	261,371	346,454
Other Financing Uses	-	-	-	-	-
Total	<u>\$883,203</u>	<u>\$933,422</u>	<u>\$1,400,807</u>	<u>\$1,338,742</u>	<u>\$1,708,802</u>

CITY OF SPARTANBURG, SC
FY 2017 - 2018 Operating Budget

General Fund
Detailed Expenditure Schedule

COMMUNITY RELATIONS	2014-2015	2015-2016	2016-2017	2016-2017	2017-2018
- 1501	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category					
Personnel Services	\$374,826	\$432,347	\$388,495	\$404,060	\$270,556
Operating Expenditures	56,135	52,539	45,798	47,345	65,510
Capital Outlay	3,582	3,984	3,984	3,984	3,984
Other Financing Uses	-	-	-	-	-
Total	<u><u>\$434,543</u></u>	<u><u>\$488,870</u></u>	<u><u>\$438,277</u></u>	<u><u>\$455,389</u></u>	<u><u>\$340,050</u></u>

**PARKS, RECREATION, &
SPECIAL EVENTS ADMIN - 5001**

Expenditure Category					
Personnel Services	\$166,840	\$166,051	\$173,721	\$160,805	\$202,446
Operating Expenditures	179,642	184,692	175,963	175,500	187,147
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	<u><u>\$346,482</u></u>	<u><u>\$350,743</u></u>	<u><u>\$349,684</u></u>	<u><u>\$336,305</u></u>	<u><u>\$389,593</u></u>

CITY OF SPARTANBURG, SC
FY 2017 - 2018 Operating Budget

General Fund
Detailed Expenditure Schedule

SPECIAL EVENTS - 5009	2014-2015	2015-2016	2016-2017	2016-2017	2017-2018
	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category					
Personnel Services	\$168,565	\$169,934	\$155,813	\$159,699	\$160,673
Operating Expenditures	11,680	10,759	11,348	11,235	11,348
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	<u><u>\$180,245</u></u>	<u><u>\$180,693</u></u>	<u><u>\$167,161</u></u>	<u><u>\$170,934</u></u>	<u><u>\$172,021</u></u>

RECREATION CENTERS - 5010

Expenditure Category					
Personnel Services	\$340,569	\$339,191	\$356,258	\$354,111	\$388,251
Operating Expenditures	68,102	75,002	96,920	91,056	104,980
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	<u><u>\$408,671</u></u>	<u><u>\$414,193</u></u>	<u><u>\$453,178</u></u>	<u><u>\$445,167</u></u>	<u><u>\$493,231</u></u>

PARKS - 5011

Expenditure Category					
Personnel Services	\$234,730	\$245,410	\$288,723	\$307,067	\$337,638
Operating Expenditures	51,130	59,297	63,770	49,306	62,788
Capital Outlay	2,454	2,729	2,729	2,729	4,097
Other Financing Uses	6,354	-	-	-	-
Total	<u><u>\$294,668</u></u>	<u><u>\$307,436</u></u>	<u><u>\$355,222</u></u>	<u><u>\$359,102</u></u>	<u><u>\$404,523</u></u>

CITY OF SPARTANBURG, SC
FY 2017 - 2018 Operating Budget

General Fund
Detailed Expenditure Schedule

AQUATICS - 5012	2014-2015	2015-2016	2016-2017	2016-2017	2017-2018
	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category					
Personnel Services	\$143,577	\$139,174	\$168,269	\$142,434	\$107,775
Operating Expenditures	17,263	15,393	15,472	13,349	16,780
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	<u><u>\$160,840</u></u>	<u><u>\$154,567</u></u>	<u><u>\$183,741</u></u>	<u><u>\$155,783</u></u>	<u><u>\$124,555</u></u>
ATHLETICS - 5013					
Expenditure Category					
Personnel Services	\$90,843	\$61,761	\$103,563	\$80,527	\$122,865
Operating Expenditures	60,963	62,977	65,315	42,786	68,100
Capital Outlay	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total	<u><u>\$151,806</u></u>	<u><u>\$124,738</u></u>	<u><u>\$168,878</u></u>	<u><u>\$123,313</u></u>	<u><u>\$190,965</u></u>
GENERAL FUND TOTAL	\$35,946,327	\$36,450,896	\$37,191,602	\$37,936,226	\$39,097,706

**CITY OF SPARTANBURG, SC
General Fund**

**Detailed Expenditure Schedule
Summary**

	2014-2015	2015-2016	2016-2017	2016-2017	2017-2018
	ACTUAL	ACTUAL	ADOPTED	PROJECTED	PROPOSED
Expenditure Category Totals					
Personnel Services	\$22,164,636	\$22,714,705	\$23,453,044	\$23,856,098	\$24,849,729
Operating Expenditures	10,265,220	9,992,752	10,016,815	10,204,954	10,449,231
Capital Outlay	1,171,855	1,300,816	1,389,297	1,356,197	1,338,085
Other Financing Uses	<u>2,344,616</u>	<u>2,442,623</u>	<u>2,332,446</u>	<u>2,518,977</u>	<u>2,460,661</u>
	\$35,946,327	\$36,450,896	\$37,191,602	\$37,936,226	\$39,097,706

**CITY OF SPARTANBURG
GENERAL FUND
FY 2017 - 2018 BUDGET**

<u>Non-Departmental</u>	<u>FY 2014 / FY 2015 Adopted</u>	<u>FY 2015 / FY 2016 Adopted</u>	<u>FY 2016 / FY 2017 Adopted</u>	<u>FY 2017 / FY 2018 Adopted</u>	<u>Difference</u>
Salary Savings (Planned Credit)	(795,004)	(500,000)	(750,000)	(750,000)	-
Operational Savings	-	(100,000)	-	-	-
Contribution to the Pension Fund	800,000	850,000	900,000	950,000	50,000
Contribution to MASC ORBIT / GASB 45	119,000	123,000	100,000	-	(100,000)
Reservation for burying power lines	245,000	275,000	-	-	-
Rent for Wright Center	143,055	143,055	-	-	-
Arkwright Landfill post-monitoring	-	-	30,000	30,000	-
Norfolk Southern & CSX Annual leases	2,000	2,500	2,650	2,650	-
440 Church Street / Property Insurance	-	-	-	2,600	2,600
Transfer to Capital Projects Fund / Facilities Sinking Fund	220,000	220,000	220,000	220,000	-
Transfer to Capital Projects Fund / T.K. Gregg Rec. Facility Sinking Fund	100,000	100,000	100,000	100,000	-
Transfer to Capital Projects Fund / Quality of Life Enhancement	225,000	100,000	150,000	150,000	-
Transfer to Airport Enterprise Fund	165,000	165,000	250,000	250,000	-
Transfer to Transit Fund / Operating Subsidy	500,000	500,000	500,000	500,000	-
Transfer to Transit Fund / Bus Acquisition Grant Match	-	-	60,000	65,000	5,000
Transfer to Parking Enterprise Fund	50,000	-	-	-	-
Transfer to Debt Service Fund / Lease for 440 Church Street	-	-	145,000	119,625	(25,375)
Transfer to Debt Service Fund / 2010 GO Debt	533,319	533,369	532,826	536,419	3,593
Transfer to Debt Service Fund / Mary Black Loan (PIP)	154,512	216,292	216,293	216,292	(1)
Transfer to Debt Service Fund / ShoreTel Lease Payments	-	48,976	48,977	48,975	(2)
Transfer to Debt Service Fund / Spillman Technologies	-	-	154,350	154,350	-
Transfer to St. John Street TIF Fund / Debt Service	-	-	100,000	100,000	-
Totals	2,461,882	2,677,192	2,760,096	2,695,911	(64,185)

**CITY OF SPARTANBURG, SOUTH CAROLINA
FY 2017 - 2018 Operating Budget**

Hospitality Tax Fund

Hospitality Tax Fund - 311

	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
Revenues				
Hospitality Tax	\$ 4,210,793	\$ 4,551,063	\$ 4,544,242	\$ 4,907,782
Sunday Alcohol Sales	5,400	1,650	500	1,700
Investment Earnings	2,337	5,748	4,000	9,000
	<u>\$ 4,218,530</u>	<u>\$ 4,558,461</u>	<u>\$ 4,548,742</u>	<u>\$ 4,918,482</u>
Expenditures				
Projects	\$ 558,866	\$ 584,336	\$ 523,800	\$ 545,000
Transfer Out / Capital Projects Fund	-	4,047	171,429	171,429
Transfer Out / General Fund	1,250,064	1,555,629	1,802,486	2,156,941
Transfer Out / Special Events Fund	76,200	76,200	76,200	75,000
Transfer Out / Parking Facilities Corp. Fund	538,020	538,020	-	-
Transfer Out / Airport Facilities Corp. Fund	211,980	211,980	-	-
Transfer Out / Debt Service Fund	1,306,289	1,301,126	1,974,827	1,970,112
	<u>\$ 3,941,419</u>	<u>\$ 4,271,338</u>	<u>\$ 4,548,742</u>	<u>\$ 4,918,482</u>
Fund Balance (Restricted)	1,826,558	2,113,681	2,113,681	2,113,681

Debt:	<u>Principal</u>	<u>Interest</u>	<u>Fiscal Agent Fees</u>	<u>Total</u>
(1) Refunded COPS (Certificates of Participation)	720,000	126,793	-	846,793
(2) Series 2016 A Special Obligation Bonds (Non-Taxable)	270,000	87,026	-	357,026
(3) Series 2016 B Special Obligation Bonds (Taxable)	<u>570,000</u>	<u>196,293</u>	<u>-</u>	<u>766,293</u>
	1,560,000	410,112	-	1,970,112

CITY OF SPARTANBURG, SC
Hospitality Tax
Funding Allocation

<u>Proposed Projects</u>	<u>FY 2014 - 2015 Year-to-Date Actual</u>	<u>FY 2015 - 2016 Year-to-Date Actual</u>	<u>FY 2016 - 2017 Adopted Budget</u>	<u>FY 2017 - 2018 Adopted Budget</u>
<u>Debt Services</u>				
1 Renaissance Conference Center	847,575	840,288	846,245	846,793
2 Morgan Square	290,685	289,409	-	-
3 C.C. Woodson, LLC / Purchase Reserve	171,429	171,429	-	-
4 C.C. Woodson, LLC / Lease Payments	48,000	30,062	-	-
5 Sptg. Parking Facilities Corp.	538,020	538,020	-	-
6 Sptg. Airport Facilities Corp.	211,980	211,980	-	-
7 Airport Terminal / Series A	-	-	353,194	357,026
8 St. John Street Parking Garage / Series B	-	-	775,388	766,293
Sub-Total	2,107,689	2,081,188	1,974,827	1,970,112
<u>Capital Projects</u>				
8 SCC Downtown Campus / Evins Bldg.	150,000	150,000	150,000	150,000
9 Pedestrian Crossing	-	4,047	-	-
10 T.K. Gregg Sinking Fund	-	-	171,429	171,429
11 Children's Museum of the Upstate	-	-	-	20,000
Sub-Total	150,000	154,047	321,429	341,429
<u>Transfers</u>				
12 Transfer to the General Fund	1,250,064	1,555,629	1,802,486	2,156,941
<u>Discretionary Funding to Community Events</u>				
13 Music on Main	10,200	10,200	10,200	10,200
14 Spring Fling	23,800	23,800	23,800	23,800
15 International Festival	32,000	32,000	32,000	32,000
16 College Town Consortium	12,000	12,000	15,000	-
17 Panther Party	6,120	6,200	7,500	-
18 Shrine Bowl of the Carolinas	28,000	28,000	-	-
19 Red , White and Boom	6,800	6,800	6,800	6,800
20 Partners for Active Living	20,400	21,000	20,000	-
21 Christmas Parade	2,500	3,000	5,000	5,000
22 Jazz on the Square	3,400	3,400	2,200	2,200
23 Wofford Homecoming	1,700	1,700	-	-
24 Spartanburg Memorial Auditorium	68,000	50,000	35,000	-
25 Convention & Visitor's Bureau	27,200	30,000	30,000	-
26 Hatcher Gardens - Operating	20,400	20,400	20,000	-
27 HUB BUB	120,000	70,000	62,500	-
28 HUB BUB - Sparkley City Mini Putt	-	30,000	-	-
29 Hub City Farmer's Market	6,800	15,000	20,000	-
30 Hub City Writers Project	-	-	-	-
31 Arts Partnership	34,000	75,000	70,000	-
32 Spartanburg Downtown Association	6,800	6,800	7,500	-
33 Spartanburg Area Conservancy, Inc.	3,400	15,000	20,000	-
34 Live on the Green	-	11,610	-	-
35 West Main Artists Co-op	-	5,000	5,000	-
36 Spartanburg Art Museum	-	-	5,000	-
37 Seeing Spartanburg In a New Light	-	-	10,000	-
38 Spartanburg Juneteenth Celebration	-	-	15,000	-
39 Upstate Pride SC	-	-	2,500	-
40 Spartanburg Downtown Cultural District	-	-	10,000	-
41 Hub City Writer's Project	-	-	15,000	-
42 Unallocated	146	3,564	-	370,000
Sub-Total	433,666	480,474	450,000	450,000
GRAND TOTAL	3,941,419	4,271,338	4,548,742	4,918,482

**Hospitality Tax Funding
Recommendation for Next Fiscal Year
FY 2017 - 2018**

<u>Expenditure Categories:</u>	FY 2014 - 2015 Year-to-Actual <u>Actual</u>	FY 2015 - 2016 Year-to-Actual <u>Actual</u>	FY 2016 - 2017 Adopted <u>Budget</u>	FY 2017 - 2018 Adopted <u>Budget</u>	<u>%</u>
1. Debt Service	2,107,689	2,081,188	1,974,827	1,970,112	40%
2. Multi-year Capital Project Commitments:	150,000	154,047	321,429	341,429	7%
3. Transfer to General Fund	1,250,064	1,555,629	1,802,486	2,156,941	44%
4. Discretionary Funding to Community events, projects, and programs	<u>433,606</u>	<u>480,474</u>	<u>450,000</u>	<u>450,000</u>	<u>9%</u>
Totals	3,941,359	4,271,338	4,548,742	4,918,482	100%
 Revenues:					
Actuals / Proposed	4,218,530	4,558,461	4,548,742	4,918,482	
Fund Balance Appropriation (Source)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Totals	4,218,530	4,558,461	4,548,742	4,918,482	
 Projected Fund Balance (Restricted)	 1,549,386	 1,599,947	 1,599,947	 1,599,947	

**Hospitality Tax
Discretionary Funding**

<u>Projects</u>	<u>FY 2016 - 2017 Adopted Budget</u>	<u>FY 2017 - 2018 Requested Budget</u>	<u>FY 2017 - 2018 Proposed Budget</u>
1 Music on Main	10,200	10,200	-
2 Spring Fling	23,800	23,800	-
3 International Festival	32,000	32,000	-
4 College Town Initiative	15,000	-	-
5 Panther Party	7,500	-	-
6 Red , White and Boom	6,800	6,800	-
7 Partners for Active Living / Regional Criterium	20,000	-	-
8 Christmas Parade	3,800	5,000	-
9 Jazz on the Square	3,400	2,200	-
10 Spartanburg Memorial Auditorium	35,000	-	-
11 Convention & Visitor's Bureau / Chamber	30,000	-	-
12 Hatcher Gardens - Operating	20,000	-	-
13 Hub Bub	62,500	-	-
14 Hub City Farmer's Market	20,000	-	-
15 Hub City Writers Project	15,000	-	-
16 Arts Partnership	70,000	-	-
17 Arts Parntership - Seeing Spartanburg	10,000	-	-
18 Arts Parntership - Cultural District	10,000	-	-
19 Spartanburg Art Museum	5,000	-	-
20 Spartanburg Downtown Association	7,500	-	-
21 Spartanburg Area Conservancy, Inc.	20,000	-	-
22 West Main Artists Co-op	5,000	-	-
23 Spartanburg Juneteenth, Inc.	15,000	-	-
24 Upstate Pride SC	2,500	-	-
25 Unallocated	-	-	-
TOTALS	450,000	80,000	-

**CITY OF SPARTANBURG, SOUTH CAROLINA
FY 2017 - 2018 Operating Budget**

Special Revenue Funds

Community Development Block Grant

Fund 708	2014-2015	2015-2016	2016-2017	2017-2018
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
Revenues				
Federal Grant	\$ 256,328	\$ 758,990	\$ 616,221	\$ 616,221
Sale of Property	-	-	-	-
Other	-	-	-	-
Loan Payments	852,971	13,460	-	-
	<u>\$ 1,109,299</u>	<u>\$ 772,450</u>	<u>\$ 616,221</u>	<u>\$ 616,221</u>
Expenditures				
Personnel Service	\$ 211,622	\$ 213,107	\$ 208,888	\$ 245,773
Projects	564,348	442,672	407,333	370,448
Transfer Out / Capital Projects Fund	333,329	116,671	-	-
	<u>\$ 1,109,299</u>	<u>\$ 772,450</u>	<u>\$ 616,221</u>	<u>\$ 616,221</u>

Annual Action Plan FY 2017 - 2018
Special Revenue Funds
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

<u>Adopted Projects</u>	<u>FY 2015 - 2016 Adopted</u>	<u>FY 2016 - 2017 Adopted</u>	<u>FY 2017 - 2018 Proposed</u>	<u>%</u>
<u>Administration</u>				
Neighborhood Services Administration	102,024	102,247	92,247	
MWBE	5,000	-	-	
Neighborhood Training	-	-	10,000	
	107,024	102,247	102,247	17%
<u>Projects</u>				
Acquisition of Property	50,000	-	-	
City Wide Demolition	101,181	-	-	
Economic Development	-	10,000	-	
Emergency Repair / Christmas in Action	50,000	-	-	
Homebuyer Program	-	-	57,500	
Housing	-	175,000	-	
Housing Rehab	35,000	-	-	
Infrastructure Activity	35,000	20,000	137,615	
Rehabilitation Admin + Code Admin	150,300	134,200	144,200	
Removal of Blight	-	91,174	119,841	
	421,481	430,374	459,156	75%
<u>Public Services</u>				
Public Service Administration	5,000	-	29,818	
Bethlehem Community Center	10,500	10,500	-	
Big Brothers, Big Sisters	5,000	8,000	-	
C.O.L.O.R.S.	8,000	7,500	-	
Job Training	7,500	-	-	
Fair Housing	5,000	2,500	25,000	
Financial Literacy - Training	7,500	8,000	-	
Fire Safety	-	5,000	-	
SAFE HOME Rape Crisis	7,000	7,600	-	
SC Legal Services	4,500	4,500	-	
Spartanburg Housing Authority	10,000	10,000	-	
Way To Wellville	20,000	20,000	-	
	90,000	83,600	54,818	9%
Total CDBG Expenditures	618,505	616,221	616,221	100%

**CITY OF SPARTANBURG, SOUTH CAROLINA
FY 2017 - 2018 Operating Budget**

Special Revenue Funds

Federal HOME Program - Fund 210

	2014-2015	2015-2016	2016-2017	2017-2018
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
Revenues				
Federal Grant	\$ 245,791	\$ 293,387	\$ 153,720	\$ 153,720
Sale of Property	-	-	-	-
Other	-	-	-	-
Loan Payments	2,049	2,369	-	-
	<u>\$ 247,840</u>	<u>\$ 295,756</u>	<u>\$ 153,720</u>	<u>\$ 153,720</u>
Expenditures				
Personnel Service	\$ 15,334	\$ 14,390	\$ 15,372	\$ 15,372
Projects	231,872	282,000	138,348	138,348
Transfer Out	-	-	-	-
	<u>\$ 247,206</u>	<u>\$ 296,390</u>	<u>\$ 153,720</u>	<u>\$ 153,720</u>

Annual Action Plan FY 2017 - 2018
Special Revenue Funds
FEDERAL HOME PROGRAM

<u>Adopted Projects</u>	FY 2015 - 2016 <u>Adopted</u>	FY 2016 - 2017 <u>Adopted</u>	FY 2017 - 2018 <u>Proposed</u>	
Administrative - 10%	14,389	15,372	15,372	10%
Owner Occupied Rehab	100,730	-	-	
CHDO - Operating 5%	7,194	7,686	-	0%
Home Projects	-	107,604	113,348	74%
S. Housing Dev. Corp. (SHD) - CHDO 15%	21,584	-	-	
CHDO Set-Aside - Projects 15%	-	23,058	25,000	<u>16%</u>
Total Home Program Expenditures	143,897	153,720	153,720	100%
Total Consolidated Plan	\$762,402	\$769,941	\$769,941	

**CITY OF SPARTANBURG, SOUTH CAROLINA
2017 - 2018 Operating Budget**

Special Revenue Funds

Multi-County Industrial Park Fund - 380

	2014-2015	2015-2016	2016-2017	2017-2018
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
Revenues				
Property Tax	\$ 1,112,477	\$ 1,083,987	\$ 1,106,000	\$ 1,095,000
Miscellaneous	2,812	2,172	-	-
Investment Earnings	1,023	1,498	800	-
	<u>\$ 1,116,312</u>	<u>\$ 1,087,657</u>	<u>\$ 1,106,800</u>	<u>\$ 1,095,000</u>
Expenditures				
Operating Expenditures	\$ 709,086	\$ 1,089,886	\$ 770,026	\$ 1,039,224
Transfer Out / Parking Enterprise Fund	290,000	290,000	290,000	-
Transfer Out / General Fund	-	44,614	46,774	55,776
	<u>\$ 999,086</u>	<u>\$ 1,424,500</u>	<u>\$ 1,106,800</u>	<u>\$ 1,095,000</u>
Restricted Fund Balance	341,448	4,605	4,605	4,605

(1) For FY 2017 -2018 this includes \$40,000 for Economic Futures Group, \$16,650 for Upstate SC Alliance, \$5,150 for Chamber of Commerce, and \$66,000 for the National Development Council

**CITY OF SPARTANBURG, SOUTH CAROLINA
2017 - 2018 Operating Budget**

Special Revenue Funds

Victims Assistance Fund - 322

	2014-2015	2015-2016	2016-2017	2017-2018
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
Revenues				
Victim Assistance	\$ 46,318	\$ 49,710	\$ 53,000	\$ 37,000
Victim Assistance Flat Fee	17,409	14,291	17,000	11,300
Sale of Property	6,895	-	-	-
Fund Balance Appropriation	-	-	-	17,862
	<u>\$ 70,622</u>	<u>\$ 64,001</u>	<u>\$ 70,000</u>	<u>\$ 66,162</u>
Expenditures				
Personnel Services	\$ 69,668	\$ 75,664	\$ 60,416	\$ 66,162
Operating Expenditures	21,631	19,731	9,584	-
Capital	-	-	-	-
Transfer Out / Miscellaneous Grant Fund	-	-	-	-
	<u>\$ 91,299</u>	<u>\$ 95,395</u>	<u>\$ 70,000</u>	<u>\$ 66,162</u>
Restricted Fund Balance	164,416	133,022	133,022	133,022

CITY OF SPARTANBURG, SOUTH CAROLINA
2017 - 2018 Operating Budget

Special Revenue Funds

Accommodation Tax Fund - 480

	2014-2015	2015-2016	2016-2017	2017-2018
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
Revenues				
Accommodation Tax	\$ 147,082	\$ 196,175	\$ 150,527	\$ 180,380
Investment Earnings	321	828	300	900
	<u>\$ 147,403</u>	<u>\$ 197,003</u>	<u>\$ 150,827</u>	<u>\$ 181,280</u>
Expenditures				
Projects	\$ 121,947	\$ 152,950	\$ 117,905	\$ 142,405
Transfer Out / General Fund	-	-	32,922	38,875
Transfer Out / Special Events Fund	17,500	21,500	-	-
	<u>\$ 139,447</u>	<u>\$ 174,450</u>	<u>\$ 150,827</u>	<u>\$ 181,280</u>
Unreserved Fund Balance	182,773	205,326	205,326	205,326

**Accommodations Tax
Tourism Related Funding
FY 2017 - 2018**

Organization Names	Project Name / Descriptions	FY 2016 - 2017 Adopted	FY 2017 - 2018 Requested	FY 2017 - 2018 Adopted
American's Clogging Hall of Fame	Championship	\$ 3,000	\$ -	\$ -
Artists' Guild of Spartanburg	42nd Annual Juried Show	2,000	-	-
The Arts Partnership of Greater Spartanburg	Operational Support	24,000	-	-
Ballet Spartanburg	The Nutcracker	2,000	-	-
City of Spartanburg	Operational Support	11,000	-	-
City of Spartanburg	Skating on the Square	-	-	-
City of Spartanburg	Spring Fling	7,000	-	-
City of Spartanburg	Red, White and Boom	2,500	-	-
City of Spartanburg	International Festival	6,000	-	-
Epsilon Beta Omega Chapter of AKA Sorority	Conference	-	-	-
Hatcher Garden and Woodland Preserve	Year Long Event	8,000	-	-
Hmong-American Association of SC	Hmong New Year	3,000	-	-
Hub City Framers' Market	Peach Farmers' Jamboree	1,000	-	-
Melting Pot Music Society	Melting Pot Music Festival	-	-	-
National Railway Historical Society	Hub City Railroad Museum	-	-	-
Spartanburg Art Museum	(Un)Common Space(s)	2,500	-	-
Spartanburg Convention & Visitors Bureau	Marketing & Sales Plan	35,000	-	-
Spartanburg County Historical Association	Repairs at Regional Museum	-	-	-
Spartanburg Memorial Auditorium	Equipment Replacement	12,000	-	-
Spartanburg Philharmonic Orchestra	"Classics: The Finale"	2,000	-	-
Spartanburg Science Center	Continued Operation	6,000	-	-
St. Nicholas Orthodox Church	Spartanburg Greek Festival	3,000	-	-
SPACE	Cottonwood Trail Enhancement Plan	4,000	-	-
Upstate Chapter of the Nat'l RR Historical Society	HUB City RR Museum Caboose	3,500	-	-
Wofford College	Panthers Training Camp Kick Off Party	5,500	-	-
		\$ 143,000	\$ -	\$ -

**CITY OF SPARTANBURG, SOUTH CAROLINA
FY 2017 - 2018 Operating Budget**

Enterprise Funds

Airport Fund - 215

	2014-2015 <u>ACTUAL</u>	2015-2016 <u>ACTUAL</u>	2016-2017 <u>ADOPTED</u>	2017-2018 <u>ADOPTED</u>
REVENUES				
Charges for Services	\$117,961	\$150,873	\$241,778	\$252,658
Other Revenues	29	1,877	7,000	3,000
Sale of Inventory	937,156	884,599	795,855	963,800
Federal Grant	1,872,062	861,824	-	-
State Grant	72,963	48,552	-	-
Transfer In / General Fund	285,535	342,430	250,000	250,000
Transfer In / Airport Facilities Corp. Fund	176,648	3,446,717	-	-
Transfer In / Stormwater Utility Fund	-	29,282	-	-
TOTAL REVENUES	<u><u>\$3,462,354</u></u>	<u><u>\$5,766,154</u></u>	<u><u>\$ 1,294,633</u></u>	<u><u>\$1,469,458</u></u>
EXPENSES				
Personal	\$335,130	\$289,083	\$341,508	\$369,203
Operating	955,772	1,034,793	953,125	1,100,255
Depreciation Expense	130,895	118,503	-	-
Transfer Out / S. Airport Facilities Corp.	82,000	-	-	-
TOTAL EXPENSES	<u><u>\$1,503,797</u></u>	<u><u>\$1,442,379</u></u>	<u><u>\$1,294,633</u></u>	<u><u>\$1,469,458</u></u>
Unrestricted Net Positions	(31,124)	(706,767)	-	-

**CITY OF SPARTANBURG, SOUTH CAROLINA
2017 - 2018 Operating Budget**

Enterprise Fund

Transit Fund - 218

	2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018
	ACTUAL	ACTUAL	ADOPTED	ADOPTED
REVENUES				
Charges for Services	\$ 240,264	\$ 237,547	\$ 228,000	\$ 222,000
Other Revenues	33,129	18,340	29,525	29,326
Federal Grant	671,564	650,523	1,046,113	1,046,113
State Grant	139,380	127,362	114,932	114,932
Transfer In / General Fund	500,000	500,000	560,000	565,000
TOTAL REVENUES	\$ 1,584,337	\$ 1,533,772	\$ 1,978,570	\$ 1,977,371
EXPENSES				
Personal	\$ -	\$ -	\$ -	\$ -
Operating	1,458,742	1,430,133	1,978,570	1,977,371
Depreciation Expense	457,656	421,882	-	-
Capital Outlay	-	-	-	-
TOTAL EXPENSES	\$ 1,916,398	\$ 1,852,015	\$ 1,978,570	\$ 1,977,371
Unrestricted Net Positions	635,697	739,336	739,336	739,336

**CITY OF SPARTANBURG, SOUTH CAROLINA
2017 - 2018 Operating Budget**

Enterprise Fund

Parking Fund - 225

	2014 - 2015 <u>ACTUAL</u>	2015 - 2016 <u>ACTUAL</u>	2016 - 2017 <u>ADOPTED</u>	2017 - 2018 <u>ADOPTED</u>
REVENUES				
Charges for Services	\$ 343,989	\$ 395,369	\$ 409,500	\$ 439,100
Other Revenues	13,907	22,698	20,000	11,000
Transfer In / General Fund	50,000	-	-	-
Transfer In / S. Parking Facility Corp. Fund	-	9,042,754	-	-
Transfer In / Broad Street TIF Fund	298,116	301,772	368,424	-
Transfer In / Mult-County Industrial Park Fund	290,000	290,000	290,000	-
TOTAL REVENUES	<u>\$ 996,012</u>	<u>\$ 10,052,593</u>	<u>\$ 1,087,924</u>	<u>\$ 450,100</u>
EXPENSES				
Personal	\$ 95,450	\$ 98,563	\$ 139,610	\$ 161,932
Operating	182,637	211,368	459,890	288,168
Principal Retirement	435,000	450,000	470,000	-
Interest Payment	53,116	36,064	18,424	-
Capital	46,736	5,110	-	-
Transfer Out / Parking Facilities Corp. Fund	100,000	126,000	-	-
TOTAL EXPENSES	<u>\$ 912,939</u>	<u>\$ 927,105</u>	<u>\$ 1,087,924</u>	<u>\$ 450,100</u>
Unrestricted Net Positions	1,162,510	10,287,998	10,287,998	10,287,998

**CITY OF SPARTANBURG, SOUTH CAROLINA
2017 - 2018 Operating Budget**

Enterprise Fund

Storm Water Utility Fund - 229

	<u>2014 - 2015</u>	<u>2015 - 2016</u>	<u>2016 - 2017</u>	<u>2017 - 2018</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
REVENUES				
Charges for Services	\$ 1,637,620	\$ 1,649,011	\$ 1,610,478	\$ 1,573,592
Local Grants	215,000	-	-	-
Other Revenue	3,229	10,183	3,000	7,500
Fund Equity Appropriation	-	-	198,948	-
TOTAL REVENUES	<u><u>\$ 1,855,849</u></u>	<u><u>\$ 1,659,194</u></u>	<u><u>\$ 1,812,426</u></u>	<u><u>\$ 1,581,092</u></u>
EXPENSES				
Personnel	\$ 423,446	\$ 470,754	\$ 466,940	\$ 492,802
Operating	141,661	161,032	230,486	263,290
Capital Maintenance	816,861	550,832	680,000	700,000
Machinery & Equipment	-	-	310,000	-
Transfer Out / Capital Projects Fund	-	2,996	-	-
Transfer Out / General Fund	125,000	125,000	125,000	125,000
Transfer Out / Airport Fund	-	29,282	-	-
TOTAL EXPENSES	<u><u>\$ 1,506,968</u></u>	<u><u>\$ 1,339,896</u></u>	<u><u>\$ 1,812,426</u></u>	<u><u>\$ 1,581,092</u></u>
Unrestricted Net Positions	821,199	1,140,497	1,140,497	1,140,497

**CITY OF SPARTANBURG, SOUTH CAROLINA
2017 - 2018 Operating Budget**

Debt Service Fund

St. John-Daniel Morgan Tax Increment Fund - 543

	2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
REVENUES				
Property Taxes	\$ 455,593	\$ 356,104	\$ 355,500	\$ 370,000
Ground Lease	200,000	200,000	200,000	200,000
Other	-	1	-	-
Transfer In / General Fund	136,173	110,023	100,000	100,000
TOTAL REVENUES	<u><u>\$ 791,766</u></u>	<u><u>\$ 666,128</u></u>	<u><u>\$ 655,500</u></u>	<u><u>\$ 670,000</u></u>
EXPENDITURES				
Principal Retirement	\$ 450,000	\$ 465,000	\$ 480,000	\$ 525,000
Interest Payment	189,378	174,798	159,732	102,091
Fiscal Charges	2,400	-	2,400	1,650
Projects	15,598	26,496	13,368	41,259
Transfer Out / CDBG Fund	847,234	-	-	-
TOTAL EXPENDITURES	<u><u>\$ 1,504,610</u></u>	<u><u>\$ 666,294</u></u>	<u><u>\$ 655,500</u></u>	<u><u>\$ 670,000</u></u>
Fund Balance (Restricted)	1,837	1,671	1,671	1,671

**CITY OF SPARTANBURG, SOUTH CAROLINA
2017 - 2018 Operating Budget**

Debt Service Fund

Broad Street Tax Increment Fund - 545

	2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>	<u>ADOPTED</u>
REVENUES				
Property Taxes	\$ 2,085,307	\$ 2,081,523	\$ 1,900,421	\$ 1,975,000
Local Grants & Donations	-	75,000	-	-
TOTAL REVENUES	<u>\$ 2,085,307</u>	<u>\$ 2,156,523</u>	<u>\$ 1,900,421</u>	<u>\$ 1,975,000</u>
EXPENDITURES				
Principal Retirement	\$ 1,008,000	\$ -	\$ -	\$ -
Interest Payment	24,898	-	-	-
Projects	242,287	278,293	1,150,197	1,593,200
Transfer Out / Capital Projects Fund	654,948	357,465	-	-
Transfer Out / General Fund	200,000	354,420	356,800	356,800
Transfer Out / Special Events Fund	25,000	25,000	25,000	25,000
Transfer Out / Parking Enterprise Fund	298,116	301,772	368,424	-
TOTAL EXPENDITURES	<u>\$ 2,453,249</u>	<u>\$ 1,316,950</u>	<u>\$ 1,900,421</u>	<u>\$ 1,975,000</u>
Fund Balance (Restricted)	947,920	1,787,493	1,787,493	1,787,493

POSITION CONTROL

	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>Difference</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
Mayor & Council - 1101					
Mayor	1	1	1	1	-
Council	6	6	6	6	-
	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>-</u>
City Attorney - 1201					
City Attorney	1	1	1	1	-
Jury Trial Coordinator	1	1	-	-	-
Legal Assistant	1	1	2	2	-
	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>-</u>
Municipal Court - 1202					
Municipal Court Judge	1	1	1	1	-
Clerk of Courts	1	1	1	1	-
Courts Clerk	1	1	1	1	-
Senior Court Clerk	2	2	2	2	-
Ministerial Recorder (Part-time)	1	1	1	1	-
	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>-</u>
City Managers Office - 1301					
Assistant City Manager	1	1	1	1	-
City Clerk	1	1	1	1	-
City Manager	1	1	1	1	-
	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>-</u>

POSITION CONTROL

	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>Difference</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
Communications & Marketing - 1401					
Communications & Marketing Specialist	1	1	1	-	(1)
Communication Manager	1	1	1	1	-
Multi Media Content Producer	1	1	1	2	1
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	3	3	3	3	-
Information Technology - 4301					
Information Technology Manager	1	1	1	1	-
Network Administrator	1	2	1	1	-
PC Support Technician	2	-	-	-	-
Programmer Analyst / System Admin.	1	-	-	-	-
Research Analyst	1	1	-	-	-
Technical Associate	-	1	1	1	-
Tier 2 Desktop Support Technician	-	2	2	2	-
Tier 2 System Administrator	-	-	1	1	-
Telecommunications Coordinator	1	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	7	7	6	6	-
Human Resources - 4401					
Benefits Coordinator	-	-	-	-	-
Human Resource Director	1	1	1	1	-
Human Resource Generalist	1	1	1	1	-
Human Resource Technician	2	2	2	2	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	4	4	4	4	-
Worker's Compensation - 4403					
Worker's Comp & Safety Manager	1	1	1	1	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	1	1	1	1	-

POSITION CONTROL

	2014-2015	2015-2016	2016-2017	2017-2018	<u>Difference</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
Finance - 1602					
Accounting Manager	1	1	1	1	-
Accountant	1	1	1	1	-
Accounting Tech (Payroll)	1	1	1	1	-
Accounting Tech (Revenue)	1	1	1	1	-
Accounting Tech (Revenue) (Part-time)	1	1	1	1	-
Accounting Tech (AP/AR)	1	1	1	1	-
Budget & Accounting Director	1	1	1	1	-
Finance & Admin Svc Director	1	1	1	1	-
Administrative Assistant	1	1	1	1	-
Revenue Coordinator	1	1	1	1	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	10	10	10	10	-
Procurement / Property Management - 1604					
Procurement & Risk Manager	1	1	1	1	-
Purchasing Assistant	1	1	1	1	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	2	2	2	2	-
Business License Code Enforcement - 1611					
Enforcement Manager	1	1	1	1	-
Enforcement Officer	1	1	1	1	-
Neighborhood Coordinator	-	-	1	1	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	2	2	3	3	-

POSITION CONTROL

	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>Difference</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
Economic Development - 1802					
Economic Development Project Developer	1	1	1	1	-
Economic Development Director	1	1	1	1	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	2	2	2	2	-
Neighborhood Services - 1803					
Community Services Specialist	-	-	-	1	1
Neighborhood Services Director	-	-	-	1	1
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	2	2
Property Maintenance Inspections - 1804					
Sr. Code Enforcement Officer	1	1	1	1	-
Code Enforcement Officer	1	1	1	1	-
Nuisance Enforcement Officer (part time)	2	2	2	2	-
Secretary II	1	1	1	1	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	5	5	5	5	-
Engineering - 1810					
Engineering Administrator	1	1	1	1	-
Engineering Inspector	2	1	1	1	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	3	2	2	2	-
Planning - 1812					
Administrative Assistant	1	1	1	1	-
Planning Coordinator	1	1	1	1	-
Planning Director	1	1	1	1	-
Planner	1	1	1	-	(1)
Senior Planner	-	-	-	1	1
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	4	4	4	4	-

POSITION CONTROL

	2014-2015	2015-2016	2016-2017	2017-2018	Difference
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
Inspections - 1814					
Administrative Assistant	1	1	-	-	-
Building Official	1	1	1	1	-
Inspector, Combination	4	1	1	1	-
Inspector, Combination II	-	2	2	2	-
Permit Clerk	1	1	2	1	(1)
Plans Reviewer	1	1	1	1	-
Senior Building Inspector	-	1	1	1	-
Senior Permit Clerk	-	-	-	1	1
	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>-</u>
Parking Enforcement -1816					
Sr. Parking & Garage Control Officer	1	1	1	1	-
Parking Control Officer - Part-time	1	1	1	1	-
Project Manager (Downtown)	1	1	1	1	-
	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>-</u>
Construction Management - 1820					
Construction Inspector	1	1	1	1	-
Construction Project Manager	1	1	1	1	-
Engineering Inspector	-	-	-	-	-
	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>-</u>
Building Maintenance - 1822					
Building Maintenance Electrician	1	1	1	1	-
Building Maintenance Supervisor	1	1	1	1	-
Custodian	-	1	1	1	-
Facilities Maintenance Technician I	-	-	-	-	-
Facilities Maintenance Technician II	2	2	2	1	(1)
Facility Manager	-	1	1	1	-
Heating & Air Condition Technician	1	-	-	1	1
	<u>5</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>-</u>

POSITION CONTROL

	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>Difference</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
Police Chief's Office - 2110					
Police, Chief	-	1	1	1	-
Public Safety Director	1	-	-	-	-
Police, Lieutenant	1	2	2	3	1
Police, MPO / Patrol	-	-	1	1	-
Police, Sergeant	2	1	2	1	(1)
Police Accreditation Manager - Part Time	1	1	1	-	(1)
Operations Analyst	1	1	1	1	-
Executive Assistant	1	1	1	1	-
	<hr/> 7	<hr/> 7	<hr/> 9	<hr/> 8	<hr/> (1)
Technical Support - 2121					
Police, Major	1	1	1	1	-
Police, MPO / Sr Inv	-	-	1	1	-
Police, Sergeant	1	-	-	-	-
Police Property & Evidence Technician	2	2	2	2	-
Transport / Court Security	1	1	1	1	-
Courtroom Security	1	1	1	1	-
Alarm Coordinator	1	1	-	-	-
	<hr/> 7	<hr/> 6	<hr/> 6	<hr/> 6	<hr/> -
Records - 2124					
Administrative Assistant	-	-	-	1	1
Police, Public Safety Aide	-	-	1	3	2
Police, Public Safety Aide 1	1	1	-	1	1
Police, Public Safety Aide 2	3	2	3	1	(2)
Police, Public Safety Aide 3	-	1	-	1	1
Police, Public Safety Aide 4	2	1	3	-	(3)
Police, Quality Control Manager	-	-	-	1	1
Police, Records Manager	1	1	1	1	-
Police, Support Services Manager	-	1	1	-	(1)
	<hr/> 7	<hr/> 7	<hr/> 9	<hr/> 9	<hr/> -

POSITION CONTROL

	2014-2015	2015-2016	2016-2017	2017-2018	<u>Difference</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
Animal Control - 2125					
Police Animal Service Team Leader	1	1	1	1	-
Police Animal Control Technician	1	1	1	1	-
	<hr/> 2	<hr/> 2	<hr/> 2	<hr/> 2	<hr/> -
Law Enforcement Administration - 2141					
Police, Captain	1	-	-	-	-
Police, Colonel	1	-	-	-	-
Police, Criminal Intelligence Specialist	1	1	1	1	-
Police, Deputy Chief	-	1	1	1	-
Police, Lieutenant	-	-	-	-	-
Police, Major	-	1	1	1	-
Senior Victim Specialist	1	1	1	1	-
	<hr/> 4	<hr/> 4	<hr/> 4	<hr/> 4	<hr/> -
Patrol - 2142					
Police, Lieutenant	4	4	4	4	-
Police, MPO/Patrol	13	16	13	15	2
Police, MPO/SR Inv	-	1	1	-	(1)
Police, PO I	3	11	10	10	-
Police, PO II	11	11	18	18	-
Police, Police Officer	18	12	12	17	5
Police, Sergeant	11	7	7	6	(1)
Police, SPO	24	18	13	9	(4)
	<hr/> 84	<hr/> 80	<hr/> 78	<hr/> 79	<hr/> 1

POSITION CONTROL

	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>Difference</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
Criminal Investigations - 2144					
Police CID Assistant	1	1	1	1	-
Police Identification Technician	1	1	1	1	-
Police, Captain	1	1	1	1	-
Police, Lieutenant	1	-	1	1	-
Police, MPO/ Patrol	-	-	1	1	-
Police, MPO/ SR INV	12	7	7	10	3
Police, Narcotics Inspector	1	1	1	-	(1)
Police, PO II	1	1	1	2	1
Police, Sergeant	1	4	3	3	-
Police, SPO	6	9	9	6	(3)
Police Forensic Technician 2	1	1	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	26	26	26	26	-
Crime Prevent - 2145					
Police, MPO / Crime Prevention	1	3	3	3	-
Police, MPO / Patrol	1	1	1	1	-
Police, PO II	-	1	-	-	-
Police, Sergeant	1	1	-	-	-
Police, SPO	2	4	4	4	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	5	10	8	8	-
School Guards - 2147					
School Crossing Guards	9	9	9	9	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	9	9	9	9	-

POSITION CONTROL

	2014-2015	2015-2016	2016-2017	2017-2018	<u>Difference</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
Fire Administration - 2181					
Administrative Assistant	-	-	-	1	1
Fire Apparatus Mechanic	1	1	1	1	-
Fire Assistant Chief	1	1	-	-	-
Fire Captain-Training	1	1	1	1	-
Fire Chief	1	1	1	1	-
Fire Marshal	1	1	1	1	-
Fire, Deputy Marshal	1	1	1	1	-
Fire, Sr. Deputy Marshal	1	1	1	1	-
Secretary II	1	1	1	-	(1)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	8	8	7	7	-
Fire Suppression - 2182					
Fire, Asst. Chief	2	2	2	2	-
Fire Captain	6	6	6	6	-
Fire Lieutenant	12	12	12	12	-
Fire Sergeant/ Engineer	24	24	21	17	(4)
Fire, Battalion Chief	3	3	3	3	-
Firefighter	8	11	18	18	-
Firefighter, Senior	13	10	6	10	4
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	68	68	68	68	-

POSITION CONTROL

	2014-2015	2015-2016	2016-2017	2017-2018	Difference
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
Public Services Administration - 3101					
Director of Public Works	0.80	1	1	1	-
Secretary II	1	1	1	1	-
	<u>1.80</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>-</u>
Grounds Maintenance - 3102					
Crew Leader	3	4	3	4	1
Crew Leader II	2	2	2	1	(1)
Environmental Services Manager	1	1	1	-	(1)
GM - Sweeper Operator	-	-	-	1	1
Grounds Maintenance, Groundskeeper	3	3	2	2	-
Grounds Maintenance Coordinator	1	1	1	1	-
Grounds Maintenance Supervisor	-	-	-	-	-
Grounds Maintenance Manager	-	-	-	-	-
Labor Supervisor	2	2	2	1	(1)
MEO I	2	2	1	1	-
MEO II	-	2	-	-	-
MEO III	9	5	-	-	-
Service Person	4	7	4	2	(2)
Spray / Irrigation Technician	-	1	1	1	-
Senior Service Person	1	1	4	4	-
Tree Cut Groundman	1	-	1	1	-
Tree Maintenance Specialist	1	1	1	1	-
	<u>30</u>	<u>32</u>	<u>23</u>	<u>20</u>	<u>(3)</u>
Traffic Services - 3104					
Administrative Assistant	1	1	1	1	-
Senior / Lead Technician	1	1	1	1	-
Traffic Maintenance Supervisor	1	1	-	-	-
Traffic Maintenance Technician 1	-	1	-	-	-
Traffic Maintenance Technician 2	2	2	2	2	-
Traffic Maintenance Technician 3	2	1	2	2	-
Traffic Maintenance Technician 4	-	-	-	-	-
Traffic Senior Supervisor	-	-	1	1	-
	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>-</u>

POSITION CONTROL

	2014-2015	2015-2016	2016-2017	2017-2018	
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Difference</u>
Street Maintenance - 3105					
Engineering Inspector	-	1	1	1	-
Labor Supervisor	1	1	1	2	1
Manager, Street Maintenance	0.5	-	-	-	-
MEO I	-	-	-	-	-
MEO II	1	1	1	1	-
MEO III	2	2	2	1	(1)
Service Person	-	-	-	-	-
Senior Service Person	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	4.50	5	5	5	-
Fleet Maintenance - 3141					
Fleet Maintenance Manager	1	1	1	1	-
Foreman-Fleet	1	1	1	1	-
Mechanic I	1	1	1	1	-
Mechanic II	3	3	3	3	-
Mechanic III	2	2	2	2	-
Mechanic IV	1	1	1	1	-
Parts Clerk	1	1	1	1	-
Parts Supervisor	1	1	1	1	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	11	11	11	11	-
Solid Waste - 3161					
Environmental Services Manager	-	-	-	1	1
Labor Supervisor	-	1	2	3	1
MEO I	1	-	2	4	2
MEO II	-	1	6	7	1
MEO III	6	6	8	6	(2)
Recycling Labor Supervisor	-	-	-	-	-
Service Person	-	-	-	-	-
Solid Waste Coordinator	1	1	1	1	-
Sr. Service Person	3	2	1	1	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	11	11	20	23	3

POSITION CONTROL

	2014-2015	2015-2016	2016-2017	2017-2018	<u>Difference</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
Community Relations - 1501					
Community Services Coordinator	1	1	1	1	-
Community Services Director	1	1	1	1	-
Community Services Specialist	1	1	1	-	(1)
MWBE Coordinator	1	1	1	1	-
Neighborhood Coordinator	1	1	-	-	-
Research Analyst	-	-	1	-	(1)
	<hr/> 5	<hr/> 5	<hr/> 5	<hr/> 3	<hr/> (2)
Parks & Recreation Admin - 5001					
Administrative Assistant	1	1	1	-	(1)
Customer Service Coordinator	-	-	-	1	1
Field Supervisor - Part-time (Summer)	2	2	2	2	-
Program Assistant - Part-time (Summer)	-	-	-	-	-
Parks & Recreation Manager	-	-	-	-	-
Parks & Recreation Superintendent	1	1	1	1	-
Recreation Supervisor	0.50	0.50	0.50	0.50	-
Summer Employee - Part-time	-	-	-	-	-
	<hr/> 4.50	<hr/> 4.50	<hr/> 4.50	<hr/> 4.50	<hr/> -
Special Events - 5009					
Festival Coordinator	1	1	1	1	-
Special Events & Festival Manager	1	1	1	1	-
	<hr/> 2	<hr/> 2	<hr/> 2	<hr/> 2	<hr/> -

POSITION CONTROL

	2014-2015	2015-2016	2016-2017	2017-2018	
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Difference</u>
Recreation Centers - 5010					
Playground Leaders - Part-time (Summer)	22	22	22	22	-
Playground Site Managers - Part-time (Summer)	3	3	3	3	-
Playground Site Director - Part-time (Summer)	1	1	1	1	-
Recreation Coordinator	-	-	3	3.75	0.75
Recreation Leader - Part-time - (Permanent)	6	6	6	6	-
Recreation Specialist	3	3	-	-	-
	<u>35</u>	<u>35</u>	<u>35</u>	<u>35.75</u>	<u>0.75</u>
Park - 5011					
Crew Leader	1	1	1	1	-
Operations Technician	-	1	1	1	-
Park Attendants	5	5	6	5	(1)
Park Manager	1	1	1	1	-
Recreation Coordinator	-	-	2	2	-
Recreation Leaders - Part-time	1	1	1	2	1
Recreation Specialist	1	1	-	-	-
Service Person - Part-time	1	-	-	-	-
Skate Park Supervisor	1	1	-	-	-
Sr. Service Person	-	-	-	-	-
	<u>11</u>	<u>11</u>	<u>12</u>	<u>12</u>	<u>-</u>

POSITION CONTROL

	2014-2015	2015-2016	2016-2017	2017-2018	<u>Difference</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
Aquatics - 5012					
Assistant Community Center Director	1	1	-	-	-
Life Guard - Head	1	-	-	-	-
Life Guard - Head (Part-time)	-	1	1	1	-
Life Guard - Water Fitness Instructor (Part-time)	1	1	1	1	-
Life Guard - Part-time	16	16	16	16	-
Pool Manager - Part-time	2	2	2	-	(2)
Recreation Coordinator	-	-	1	0.25	(0.75)
Recreation Supervisor	0.50	0.50	0.50	0.50	-
Sr. Service Person	-	-	-	-	-
Swim Instructor - Part-time	6	6	5	-	(5)
Swim Instructor - Part-time (Seasonal)	-	-	-	-	-
	<u>27.50</u>	<u>27.50</u>	<u>26.50</u>	<u>18.75</u>	<u>(7.75)</u>
Athletics - 5013					
Recreation Specialist	1	1	1	1	-
Recreation Supervisor	1	1	1	1	-
	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>-</u>
GENERAL FUND TOTAL POSITIONS	459.30	462.00	461.00	454.00	(7.00)
<hr/>					
Full Time Positions	379.30	380.00	380.00	381.00	1.00
Part Time Positions	<u>80.00</u>	<u>82.00</u>	<u>81.00</u>	<u>73.00</u>	<u>(8.00)</u>
Total Positions	459.30	462.00	461.00	454.00	(7.00)

POSITION CONTROL

	2014-2015	2015-2016	2016-2017	2017-2018	Difference
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
Airport - Fund 215 (4101)					
Administrative Assistant	-	2	2	2	-
Air Field Maintenance Technician	-	-	-	-	-
Aircraft Maintenance Supervisor	-	-	-	-	-
Aircraft Mechanic I	2	-	-	-	-
Aircraft Mechanic II	-	-	-	-	-
Airport Director	1	1	1	1	-
Airport Flight Line Tech	2	3	3	3	-
Airport Flight Line Tech, (Part-time)	-	-	-	-	-
Airport Master Technician	2	2	2	2	-
Airport Sr. Flight Line Tech	1	-	-	-	-
Customer Service Manager	1	-	-	-	-
Airport Fund Total Positions	9	8	8	8	-
 Parking - Fund 225 (6020, 6021, 6022, 6023)					
Parking Manager	-	-	-	-	-
Parking Attendant (Part-time)	9	9	9	9	-
Parking Fund Total Positions	9	9	9	9	-
 Storm Water Utility - Fund 229 (3108)					
Director of Public Works	0.2	-	-	-	-
Manager, Street Maintenance	0.5	-	-	-	-
Labor Supervisor	2	2	2	2	-
MEO I	1	2	2	1	(1)
MEO II	-	-	-	2	2
MEO III	4	3	3	3	-
Service Person	-	1	1	-	(1)
Sr. Service Person	2	1	1	1	-
Storm Water Manager	1	1	1	1	-
Storm Water Utility Fund Total Positions	10.70	10	10	10	-

POSITION CONTROL

	2014-2015	2015-2016	2016-2017	2017-2018	<u>Difference</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
Community Development Block Grant (CDBG)					
Fund 708 (1800)					
Code Enforcement Officer	1	1	1	1	-
Construction Project Administrator	1	1	1	1	-
Housing Services Manager	1	-	-	-	-
Housing Services Specialist	1	1	1	1	-
Paralegal / Administrative Assistant	1	1	1	1	-
CDBG Fund Total Positions	<u>5</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>-</u>
Victim Assistance - Fund 322 (2154)					
Victims Specialist	1	1	1	1	-
Victim Assistance Fund Total Positions	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>
Grand Total	494.00	494.00	493.00	486.00	(7.00)



CITY OF SPARTANBURG, SC

ATTACHMENT - 1

FY 2017 - 2018 - FEE SCHEDULE

#	Fee Name	Fee Descriptions	Fee Amount	Calculation Basis	Department / Division	Collection Method	Collection Basis	Last Time Adjusted	Background of Fee
1	Hospitality Tax Delinquent Fee	Minimum late fee for delinquent Hospitality Tax payments	25.00	Flat fee	Finance / Revenue	Hospitality Tax Form	Monthly / Quarterly Annually	July 1, 2015	Effective July 1, 2015
2	Residential Garbage Fee	Residential Trash Pickup	108.00	Per Residential Unit	PW / Solid Waste	Property Tax Notice	Annually	July 1, 2014	Effective July 1, 2014 this fee increased from \$102 to \$108 Apartment complexes that have five or more units are exempt from this fee.
3	Residential Cart Fee	Additional Roll Cart	90.00	Per Additional Roll Cart	PW / Solid Waste	Finance / Invoice	Annually	June 30, 2008	Increased by 50% in June 2008
4	Commercial Garbage Rate	Commercial Garbage Pickup	40.56	Per Roll Cart	PW / Solid Waste	Finance / Invoice	Quarterly	June 30, 2008	Increased by 50% in June 2008
5	Eleemosynary Garbage Rate	Non-profit Garbage Pickup	65.57	Per Roll Cart	PW / Solid Waste	Finance / Invoice	Quarterly	June 30, 2008	Increased by 50% in June 2008
6	Garbage Stickers	Garbage Bag Stickers	0.78	Per Bag	PW / Solid Waste	Finance / Invoice	Transactional	June 30, 2008	Increased by 50% in June 2008
7	Residential Storm Water Utility Fee	Storm water Drainage Infrastructure	\$30 / \$42	Impervious surface area footprint 1640 sq.ft & < = \$30.00 footprint 1640 sq.ft & > = \$42.00	PW / Storm Water Maintenance	Property Tax Notice	Annually	May 10, 2010	First Implemented, May 10, 2010 implement MS4 permit (Regulated Small Municipal Separate Storm Sewer Systems)
8	Non-Residential Storm Water Utility Fee	Storm Water Drainage Infrastructure	30.00	Per 2,000 sq. ft	PW / Storm Water Maintenance	Finance / Invoice	Semi-Annually	May 10, 2010	First Implemented, May 10, 2010 implement MS4 permit (Regulated Small Municipal Separate Storm Sewer Systems)
9	Site Plan Review Storm Water	Storm Water Site Plan Review	Per Acre	Per Disturbed Acre Minimum Fee \$100	PW / Storm Water Maintenance	Permit	Transactional	May 10, 2010	First Implemented, May 10, 2010 implement MS4 permit (Regulated Small Municipal Separate Storm Sewer Systems)

CITY OF SPARTANBURG, SC
ATTACHMENT - 2
FY 2017 - 2018 - FEE SCHEDULE

#	<u>Fee Name</u>	<u>Fee Descriptions</u>	<u>Fee Amount</u>	<u>Calculation Basis</u>	<u>Department / Division</u>	<u>Collection Method</u>	<u>Collection Basis</u>
1	Parking - Dunbar Street	Dunbar Street Parking Garage	25.00	Per Space	Parking Enterprise Fund	Finance / Invoice	Monthly
2	Parking - Kennedy Street	Kennedy Street Parking Garage	14.50	Per Space	Parking Enterprise Fund	Finance / Invoice	Monthly
3	Parking - Magnolia Street	Magnolia Street Parking Garage	25.00	Per Space	Parking Enterprise Fund	Finance / Invoice	Monthly
4	Parking Garage Fee	Hourly Parking	0.50	Per Hour	Parking Enterprise Fund	Parking Booths	Transactional
5	Parking Garage Fee	Daily Parking	4.00	Per Day	Parking Enterprise Fund	Parking Booths	Transactional
6	Fleet Maintenance	Fleet: fuel, parts, labor	Varies	Cost plus Mark Up	PW / Fleet Maintenance	Finance / Invoice	Monthly
7	Lot Cleaning Fee	Mowing of lot	Varies	Per Lot	Code Enforcement	Finance / Invoice	Per Need
8	Billboard Rent	Billboard parking Lot rent	2,000.00	Per Billboard	Communications & Marketing	Finance / Invoice	Semi-Annually
9	Copies of Court Records	Copies of tickets, documents, etc.	0.15	Per Copy	Municipal Court	Per Transaction	Transactional
10	Return Check Fee	All returned checks / NSF	30.00	Per Returned Check	Finance	Finance / Invoice	Transactional

CITY OF SPARTANBURG, SC
ATTACHMENT - 3
FY 2017 - 2018 - POLICE & FIRE FEE SCHEDULE

<u>#</u>	<u>Fee Name</u>	<u>Fee Descriptions</u>	<u>Fee Amount</u>	<u>Calculation Basis</u>	<u>Department / Division</u>	<u>Collection Method</u>	<u>Collection Basis</u>	<u>Last Time Adjusted</u>	<u>Background of Fee</u>
1	Alarm User Registration Fee	Alarm System Registration	10.00	Per Alarm System	False Alarm Division	Crywolfe / Online	Annually	11/22/2004	According to Alarm Ordinance, if you have an alarm system (either burglar, fire or both) you have to register with the False Alarm Division.
2	Alarm Company Registration	Company Registration	25.00	Per Alarm Company	False Alarm Division	Crywolfe / Online	Annually	11/22/2004	According to the Alarm Ordinance, any contractor (service, install, and/or monitor) with the desire to do business within the City of Spartanburg, must register with the False Alarm Division.
3	False Alarm Fee	False Alarm Fees	- 50.00 100.00 200.00 500.00	1st or 2nd Chargeable False Alarm 3rd, 4th, & 5th Chargeable False Alarm 6th & 7th Chargeable False Alarm 8th & 9th Chargeable False Alarm 10th & Above Chargeable False Alarm	False Alarm Division	Crywolfe / Online	Annually	11/22/2004	According to the Alarm Ordinance, this applies to any user of an alarm system installed in a home, apartment, building, structure, or facility within the City, whether monitored by an alarm company or not.
4	Copy charge for incident/wreck reports	Charge for insurance companies and non-involved parties.	3.00	Per Report	Records Division	Per Transaction	Per report	2005	Fee was established to assist with cost for copy, research and mail expenses.
5	Charge for fingerprints.	Charge per fingerprint card.	5.00	Per Card	Records Division	Per Transaction	Per card	2005	Fee was established to assist with cost for supplies that must be maintained for fingerprinting.
6	Research fee.	Charge for research to provide large quantities of information or archived information that must be retrieved manually.	35.00	Per Hour for research time	Records Division	Per Transaction	Per Request	2005	Fee established to help defray cost for time and resources required to locate and access large amounts of archived information. This fee is rarely accessed.
7	Fire Protection	Fire protection outside city limits	200.00	Per Structure	Fire	Invoice	Annual		

CITY OF SPARTANBURG, SC
ATTACHMENT - 4
FY 2017 - 2018 - INSPECTION FEE SCHEDULE

<u>#</u>	<u>fee Name</u>	<u>fee Descriptions</u>	<u>fee Amount</u>	<u>Calculation Basis</u>	<u>Department / Division</u>	<u>Collection Method</u>	<u>Collection Basis</u>	<u>Last Time Adjusted</u>	<u>Background of fee</u>
1	Construction Appeals	Construction Board of Adjustments	\$57.50	per appeal	Building Inspections	construction board of appeals application	upon request for variance	09/26/2006	initiated by the establishment of the City Building Department
2	Building Permits	commercial/residential building construction	\$40.00 min see fee schedule	construction valuation (labor & material cost)	Building Inspections	upon building permit application submittal	initiated by new construction or alterations	09/26/2006	initiated by the establishment of the City Building Department
3	Certificate of Occupancy	for compliance inspection of A new or relocated business	\$40.00	flat fee per business location	Building Inspections	per certificate application submittal	initiated by new construction or alterations	09/26/2006	initiated by the establishment of the City Building Department
4	Demolition Permits	demolition of any structure	Contract price or \$57.50 min	fee based valuation of project	Building Inspections	per demolition application submittal	initiated by the demolishing of any structure	09/26/2006	initiated by the establishment of the City Building Department
5	Electrical Permits	new electrical installations or alterations	\$40.00 min see fee schedule	dependent on amperage and branch circuits	Building Inspections	upon electrical permit application submittal	initiated by new construction or alterations	09/26/2006	initiated by the establishment of the City Building Department
6	Mechanical Permits	new heating/ventilation or air conditioning installations or alterations	\$40.00 min see fee schedule	per equipment installed	Building Inspections	upon mechanical permit application submittal	initiated by new construction or alterations	09/26/2006	initiated by the establishment of the City Building Department
7	Moved Structure Permits	any structure to be relocated in or out of City	\$115.00	per moved structure	Building Inspections	upon moved building permit application submittal	initiated by Moving of structure	09/26/2006	initiated by the establishment of the City Building Department
8	Site Grading Permits	land disturbance for construction	grading value or \$40.00 min	per site work valuation (labor & material cost)	Building Inspections	upon grading permit application submittal	initiated by construction or land disturbance	09/26/2006	initiated by the establishment of the City Building Department
9	Street Cut Permits	cutting streets for new utilities or alterations of existing utilities	\$40.00	flat fee per location	Building Inspections	upon street cut permit application submittal	initiated by construction or need for repairs	09/26/2006	initiated by the establishment of the City Building Department
10	Fire Alarms, suppression, sprinkler & underground main permits	installing any new fire systems or alterations to existing systems	\$40.00 min see fee schedule	per installation valuation (labor & material cost)	Building Inspections	upon fire permit application submittal	initiated by construction or need for alterations	09/26/2006	initiated by the establishment of the City Building Department
11	Plan Review Fees	plan submittal	1/2 of bldg permit fee or \$40.00 min	see building fee schedule	Building Inspections	upon submittal of plans for review and approval	initiated by plan submittal application	09/26/2006	initiated by the establishment of the City Building Department
12	Re-Inspection Fees	2nd & subsequent inspection trips to job site	\$40.00	flat fee per additional re-inspection	Building Inspections	upon not being ready or present for inspections	initiated by inspections	09/26/2006	initiated by the establishment of the City Building Department
13	Plumbing Permits	new plumbing installations or alterations	\$40.00 min see fee schedule	total fee dependent on fixture count	Building Inspections	upon plumbing permit application submittal	initiated by new construction or alterations	09/26/2006	initiated by the establishment of the City Building Department

CITY OF SPARTANBURG, SC
ATTACHMENT - 5
FY 2017 - 2018 - PLANNING FEE SCHEDULE

<u>#</u>	<u>Fee Name</u>	<u>Fee Descriptions</u>	<u>Fee Amount</u>	<u>Calculation Basis</u>	<u>Department / Division</u>	<u>Collection Method</u>	<u>Collection Basis</u>	<u>Last Time Adjusted</u>	<u>Background of Fee</u>
1	Sign Permit Application	Fee charge for businesses to be able to put up a sign	Minimum of \$80.00	Total Contr. Value of job: (Mfg & Instl. Of sign)	Planning Department	Sign Permit Fee	Per Application	09/26/2006	Increased by 15% on September 25, 2006
2	Banner Permit Application	Fee charge for business to be able to put up a banner	\$80.00	2 Banners per Property for 90 days	Planning Department	Banner Permit Fee	Per Application	09/26/2006	Increased by 15% on September 25, 2006
3	Fence Permit Application	Fee charge for resident to put up put up a fence	Minimum of \$80.00	Total Contr. Value of fence	Planning Department	Fence Permit Fee	Per Application	09/26/2006	Increased by 15% on September 25, 2006
4	Encroachment Application	Fee charged for business to be able to put A-Frame sign on sidewalk	\$35.00	Per Business	Planning Department	Encroachment Permit Fee - Sign	Per Application		
5	Encroachment Application	Charge for business to set out table or tables	\$100.00	Per Business	Planning Department	Encroachment Permit Fee - Dining and other	Per Application		
6	Preliminary Plat Review	Preliminary Subdivision Plat Review	\$50.00	Per Subdivision	Planning Department	Prelim. Sub Rev. Fee	Per Application		
7	Final Plat Review	Final Review & Appvl of Subdivision	\$5.00	Per Subdivision	Planning Department	Final Plat Rev. Fee	Per Application		
8	Site Plan Review	Fee for Staff Review of Site Plan	Minimum of \$200.00	Depends on Total Contract Value of Job	Planning Department	Site Plan Review Fee	Per Application	09/26/2006	Increased from flat fee to a fee schedule based on the contract value on September 25, 2006
9	Landscape Plan Review	Fee for Staff to review Landscape Plan, if not submitted w/ site plan	Minimum of \$40.00	Depends on Total Contract Value of Job	Planning Department	Landscape Plan Review Fee	Per Application	09/26/2006	Increased from flat fee to a fee schedule based on the contract value on September 25, 2006

CITY OF SPARTANBURG, SC
ATTACHMENT - 6
FY 2017 - 2018 - PLANNING FEE SCHEDULE

<u>#</u>	<u>Fee Name</u>	<u>Fee Descriptions</u>	<u>Fee Amount</u>	<u>Calculation Basis</u>	<u>Department / Division</u>	<u>Collection Method</u>	<u>Collection Basis</u>	<u>Last Time Adjusted</u>	<u>Background of Fee</u>
10	Variance Application	Fee to file Variance Request to the Zoning Ordinance	\$50.00	Flat Fee	Planning Department	Variance Fee	Per Application	02/09/2004	Established for required advertising cost & mailing notices Amended by Council 02/09/2004
11	Special Exception Application	Fee to file Special Exception to the Zoning Ordinance	\$50.00	Flat Fee	Planning Department	Special Exception Fee	Per Application	02/09/2004	Established for required advertising cost & mailing notices Amended by Council 02/09/2004
12	Appeal Application	Fee to file an Appeal to the Zoning Ordinance	\$50.00	Flat Fee	Planning Department	Appeal Fee	Per Application	02/09/2004	Established for required advertising cost & mailing notices Amended by Council 02/09/2004
13	Single Family Rezoning Application	Charge to apply for a S.F. Rezoning to the Zoning Ordinance	\$100.00	Flat Fee	Planning Department	S-F Rezoning Fee	Per Application	08/09/1999	Established for required advertising costs & mailing notices Amended by Council 08/09/1999
14	Commercial Rezoning Application	Charge to apply for a Commercial Rezoning	\$150.00	Flat Fee	Planning Department	Commercial Rez. Fee	Per Application	08/09/1999	Established for required advertising costs & mailing notices Amended by Council 08/09/1999
15	Multi-Family Rezoning Application	Charge to apply for a Multi-Family	\$150.00	Flat Fee	Planning Department	Multi-Family Rez. Fee	Per Application	08/09/1999	Established for required advertising costs & mailing notices. Amended by Council on 08/09/1999
16	PDD Rezoning Application	Chg. To apply for a Planned Dev. District Rezoning	\$200.00	Flat Fee	Planning Department	Planned Dev. Dist. Rezoning Fee	Per Application	08/09/1999	Established for required advertising costs & mailing notices. Amended by Council on 08/09/1999
17	Zoning Ordinance	Chg for City Zoning Ordinance	\$20.00	Flat Fee	Planning Department	Fee to purchase a Zoning Ordinance	Per Book		Charge for printing of Zoning Ordinance & notebook cost
18	Zoning Map	Chg. For Zoning Map for City	\$4.00	Flat Fee	Planning Department	Fee to purchase color Zoning Map	Per Map		Charge for printing color map
19	Comprehensive Plan	Chg. For Comprehensive Plan	\$8.00	Flat Fee	Planning Department	Fee to purchase color Comp. Plan	Per Comp. Plan		Charge for printing color Comp. Plan
20	Zoning Verification Package	Chg. For Zoning Verification Pkg	\$50.00	Flat Fee	Planning Department	Fee for Package	Per Pkg		Charge for putting package together
21	Design Guidelines Book	Chg. For Design Guidelines Bk	\$8.00	Flat Fee	Planning Department	Fee for Book	Per Book		Charge for copying each book

CITY OF SPARTANBURG, SC
ATTACHMENT - 7
FY 2017 - 2018 - PARKS & RECREATION FEE SCHEDULE

<u>#</u>	<u>Fee Name</u>	<u>Fee Descriptions</u>	<u>Fee Amount</u>	<u>Calculation Basis</u>	<u>Department / Division</u>	<u>Collection Method</u>	<u>Collection Basis</u>	<u>Last Time Adjusted</u>	<u>Background of Fee</u>
1	Community Room Rental - Business	Per Hour Rental (2 hr. min.)	\$35 - \$75	Per Hour	Recreation Centers	Transactional	Contract / Agreement	03/20/2010	Original Fee
2	Community Room Rental - Non-Business	Per Hour Rental (2 hr. min.)	\$50 - \$75	Per Hour	Recreation Centers	Transactional	Contract / Agreement	03/20/2010	Original Fee
3	Swimming Pool (Private)	Per Hour Rental (2 hr. min.)	\$65	Per Hour	PR / C C Woodson	Transactional	Contract / Agreement	03/20/2010	Original Fee
4	Adult Wellness Center Membership	Daily / Monthly / Yearly	\$5 / \$ 15 / \$135	Daily / Monthly / Yearly	PR / C C Woodson	Transactional	Contract / Agreement	03/20/2010	Original Fee
5	Senior Citizen (55 & Over) Wellness Ctr Membership	Daily / Monthly / Yearly	\$2 / \$10 / \$100	Daily / Monthly / Yearly	PR / C C Woodson	Transactional	Contract / Agreement	03/20/2010	Original Fee
6	Family (4 or more) Wellness Center Membership	Monthly / Yearly	\$20 / \$175	Monthly / Yearly	PR / C C Woodson	Transactional	Contract / Agreement	03/20/2010	Original Fee
7	Ticketed Gymnasium Rental	Per Hour (2 hr. min.) Non-Athletic Event	\$100	Per Hour	PR / C C Woodson	Transactional	Contract / Agreement	03/20/2010	Original Fee
8	Non-Ticketed Gymnasium Rental	Per Hour (2 hr. min.) Non-Athletic Event	\$75	Per Hour	PR / C C Woodson	Transactional	Contract / Agreement	03/20/2010	Original Fee
9	Gymnasium-Sanctioned Tournament Rental	With Admissions (12 hour day)	\$350	Per Day	PR / C C Woodson	Transactional	Contract / Agreement	03/20/2010	Original Fee
10	Gymnasium-Sanctioned Tournament Rental	W/Out Admissions (12 hour day)	\$300	Per Day	PR / C C Woodson	Transactional	Contract / Agreement	03/20/2010	Original Fee
11	Gymnasium-Non-Sanctioned Tournament Rental	With Admissions (12 hour day)	\$450	Per Day	PR / C C Woodson	Transactional	Contract / Agreement	03/20/2010	Original Fee
12	Gymnasium-Non-Sanctioned Tournament Rental	W/Out Admissions (12 hour day)	\$400	Per Day	PR / C C Woodson	Transactional	Contract / Agreement	03/20/2010	Original Fee
13	Entire Facility (Private)	Certain Rooms Included	\$800	Per Day	PR / C C Woodson	Transactional	Contract / Agreement	03/20/2010	Original Fee

CITY OF SPARTANBURG, SC
ATTACHMENT - 8
FY 2017 - 2018 - PARKS & RECREATION FEE SCHEDULE

<u>#</u>	<u>Fee Name</u>	<u>Fee Descriptions</u>	<u>Fee Amount</u>	<u>Calculation Basis</u>	<u>Department / Division</u>	<u>Collection Method</u>	<u>Collection Basis</u>	<u>Last Time Adjusted</u>	<u>Background of Fee</u>
1	Center Meeting Rooms	Per Hour Rental (2 hr. min.)	\$35	Per Hour	P&R / Northwest Center	Transactional	Contract/Agreement	01/01/2005	Original Fee
2	Gymnasium Rental	Per Hour (2 hr. min.) Non-Athletic Event	\$75	Per Hour	P&R / Northwest Center	Transactional	Contract / Agreement	01/01/2005	Original Fee
3	Gymnasium-Sanctioned Tournament Rental	With or W/Out Admissions (12 hour day)	\$150	Per Day	P&R / Northwest Center	Transactional	Contract / Agreement	01/01/2005	Original Fee
4	Softball/Baseball Field Tournaments City Fields)	Per 12 Hour Day (Addtl hrs. \$35/2hr. Block)	\$150	Per Day	P&R / Parks	Transactional	Contract / Agreement	01/01/2005	Original Fee
5	Ball Field Lights Rental	Per 2 hour Block	\$25	Per 2 Hours	P&R / Parks	Transactional	Contract / Agreement	01/01/2005	Original Fee
6	Industrial League Basketball Team Entry Fee	Per Team	\$300	Per Team	P&R / Athletics	Transactional	Contract / Agreement	12/01/2008	Original Fee
7	Track - Individual Entry Fee	Track-Individual	\$65	Per Person	P&R / Athletics	Transactional	Contract / Agreement	12/01/2008	Original Fee
8	Baseball - Individual Entry Fee	Youth Baseball-Individual	\$15 / \$20	Per Person In-City / Out-of-City	P&R / Athletics	Transactional	Contract / Agreement	12/01/2008	Original Fee
9	Youth Basketball - Individual Entry Fee	Youth Basketball-Individual	\$15 / \$20	Per Person In-City / Out-of-City	P&R / Athletics	Transactional	Contract / Agreement	12/01/2008	Original Fee
10	Youth Football (Little League)-Individual Entry Fee	Youth Football (Little League Football)	\$35	District 7 Only	P&R / Athletics	Transactional	Contract / Agreement	07/01/2008	Original Fee

CITY OF SPARTANBURG, SC
ATTACHMENT - 9
FY 2017 - 2018 - PARKS & RECREATION FEE SCHEDULE

#	<u>Fee Name</u>	<u>Fee Descriptions</u>	<u>Fee Amount</u>	<u>Calculation Basis</u>	<u>Department / Division</u>	<u>Collection Method</u>	<u>Collection Basis</u>	<u>Last Time Adjusted</u>	<u>Background of Fee</u>
1	All Day Admission	In County 12 and under Mon. - Thurs.	\$1	Daily	Skate Park	Transactional	Contract/Agreement	06/01/2009	Original Fee
2	All Day Admission	In County - 12 and under Fri. - Sun.	\$2	Daily	Skate Park	Transactional	Contract / Agreement	06/01/2009	Original Fee
3	All Day Admission	In County - 13 and older Mon. - Thurs.	\$2	Daily	Skate Park	Transactional	Contract / Agreement	06/01/2009	Original Fee
4	All Day Admission	In County - 13 and older Fri. - Sun.	\$3	Daily	Skate Park	Transactional	Contract / Agreement	06/01/2009	Original Fee
5	All Day Admission	Out of County - 12 and under Mon. - Thurs.	\$2	Daily	Skate Park	Transactional	Contract / Agreement	06/01/2009	Original Fee
6	All Day Admission	Out of County - 12 and under Fri. - Sun.	\$3	Daily	Skate Park	Transactional	Contract / Agreement	06/01/2009	Original Fee
7	All Day Admission	Out of County - 13 and over Mon. - Thurs.	\$3	Daily	Skate Park	Transactional	Contract / Agreement	06/01/2009	Original Fee
8	All Day Admission	Out of County - 13 and over Fri. - Sun.	\$4	Daily	Skate Park	Transactional	Contract / Agreement	06/01/2009	Original Fee
9	Yearly Pass	In County - 12 and under	\$30	Yearly	Skate Park	Transactional	Contract / Agreement	06/01/2009	Original Fee
10	Yearly Pass	In County - 13 and over	\$50	Yearly	Skate Park	Transactional	Contract / Agreement	06/01/2009	Original Fee
11	Yearly Pass	In County - Family Plan	\$80	Yearly	Skate Park	Transactional	Contract / Agreement	06/01/2009	Original Fee
12	Yearly Pass	Out of County - 12 and under	\$60	Yearly	Skate Park	Transactional	Contract / Agreement	06/01/2009	Original Fee
13	Yearly Pass	Out of County - 13 and over	\$60	Yearly	Skate Park	Transactional	Contract / Agreement	06/01/2009	Original Fee
14	Yearly Pass	Out of County - Family Plan	\$90	Yearly	Skate Park	Transactional	Contract / Agreement	06/01/2009	Original Fee
15	Birthday Party Rental	Private Birthday Party Rental	\$50	Hourly	Skate Park	Transactional	Contract / Agreement	06/01/2009	Original Fee

CITY OF SPARTANBURG, SC
ATTACHMENT - 10
FY 2017 - 2018 - AIRPORT FEE SCHEDULE

<u>#</u>	<u>Fee Name</u>	<u>Fee Descriptions</u>	<u>Fee Amount</u>	<u>Calculation Basis</u>
1	Hangar Rent / Monthly	T-Hangar	\$250	Set Fee
2	Hangar Rent / Monthly	Small Aircraft, Hangar A/B	\$250	Aircraft Size
3	Hangar Rent / Monthly	Small Aircraft, Hangar D	\$150	Aircraft Size
4	Hangar Rent / Monthly	Medium Aircraft, Hangar A/B	\$350	Aircraft Size
5	Hangar Rent / Monthly	Medium Aircraft, Hangar D	\$280	Aircraft Size
6	Hangar Rent / Monthly	Large Aircraft, Hangar A/B	\$525	Aircraft Size
7	Hangar Rent / Monthly	Large Aircraft, Hangar D	\$420	Aircraft Size
8	Hangar Rent / Nightly	Small Aircraft	\$50	Aircraft Size
9	Hangar Rent / Nightly	Medium Aircraft	\$100	Aircraft Size
10	Hangar Rent / Nightly	Large Aircraft	\$200	Aircraft Size
11	Tiedown / Monthly	Tiedown Monthly	\$45	Set Fee
12	Tiedown / Nightly	Tiedown / Nightly	\$10	Set Fee
13	Hangar Rent / Monthly	RC & A	\$1,250	
14	Hangar Rent / Monthly	Concept Management Corp.	\$600	
15	Hangar Rent / Annual	Johnson Development	\$45,702	\$.25/sq. ft.
16	Annual	Through The Fence - Airflow	\$600	
17	Call Out Fee	Fee for After Hours Service	\$150	
18	Catering Fee	Fee for providing catering service	20% of catering cost	
19	Courtesy Vehicle Fee	Fee for use of Courtesy Car	\$50	2 hour limit exceeded
20	Ground Power Unit Fee	Fee for providing GPU service	\$50	
21	Aviation Fuel	AvGas, 100LL, per gallon	\$3.51 / \$4.10 / \$4.54	Per Gallon
22	Aviation Fuel	Jet A with additive, per gallon	\$2.02 / \$3.19	Per Gallon
23	Fuel Flowage Fee	Flowage Fee, Johnson	\$20,000	Flat rate, > 200,000 gal \$.10 / gal < 200,000 gal
24	Oil	Aero	\$4.50	Per Quart
25	Oil	Aero Shell 80 Mineral	\$4.50	Per Quart
26	Oil	Aero Shell 100W	\$5.50	Per Quart
27	Oil	Aero Shell 100 Mineral	\$7.83	Per Quart
28	Oil	Aero Shell 100 Plus	\$5.80	Per Quart
29	Oil	Aero Shell 15W-50	\$8.77	Per Quart
30	Oil	Exxon Turbo 2380	\$12.75	Per Quart
31	Oil	Phillips X/C 20W-50	\$4.50	Per Quart



REQUEST FOR COUNCIL ACTION

TO: Mayor and City Council

FROM: James T. Kennedy, CPA
Budget & Accounting Director

SUBJECT: An Ordinance to Adopt the Millage for
Fiscal Year July 1, 2017 – June 30, 2018

DATE: May 16, 2017

BACKGROUND:

The purpose of this Ordinance is to establish the property tax millage rate for the City of Spartanburg for FY 2017 – 2018. The current year's millage is 105.0. This proposed millage Ordinance includes no change in the current millage rate of 105.0 mils.

ACTION REQUESTED:

Adoption of the millage Ordinance for fiscal year July 1, 2017 – June 30, 2018.

BUDGET AND FINANCE DATA:

See Millage Ordinance

AN ORDINANCE

TO RAISE REVENUES FOR THE CITY OF SPARTANBURG FOR THE FISCAL YEAR 2017 - 2018 TO LEVY TAXES ON ALL REAL ESTATE AND PERSONAL PROPERTY, EXCEPT SUCH AS IS EXEMPTED BY LAW, IN THE CORPORATE LIMITS OF THE CITY OF SPARTANBURG FOR CORPORATE PURPOSES FOR THE FISCAL YEAR 2017 - 2018 AND TO PROVIDE PENALTIES FOR THE DELINQUENT PAYMENT OF TAXES LEVIED AND PROVIDED FOR.

BE IT ORDAINED By the Mayor and Members of Council of the City of Spartanburg, South Carolina, in Council assembled:

Section 1. That an annual tax for corporate purpose and to defray the expenses of the City of Spartanburg, South Carolina, from the 1st day of July 2017 to the 30th day of June 2018, both inclusive, is hereby levied and provided for in the form and manner following:

Section 2. There shall be paid on each One Thousand and No/100 Dollars (\$1,000.00) of the assessed value of all real estate and personal property, except such as is exempted by law, in the corporate limits of the City of Spartanburg, and in proportion on less than One Thousand and No/100 Dollars (\$1,000.00) assessed value the following amounts:

For all other general corporate purposes
And requirements of the City, the sum of
Ten and 10/100 Dollars.....\$10.50

Total for all purposes, the sum of
Ten and 10/100 Dollars.....\$10.50

Section 3. In the event any of the amounts levied above for special purposes shall exceed the amounts required therefore, such excess shall revert to the General Fund and be used for general corporate purposes as City Council may direct.

Section 4. City taxes for the Fiscal Year 2017 - 2018 shall be due and payable by the 15th day of January 2018, inclusive, without penalty.

Section 5. Any persons, firms, or corporations failing to pay any tax levied hereunder when due under the terms of this Ordinance shall be subject to a delinquent penalty as established by State law.

AND PROVIDED FURTHER That, in the event any tax levied hereunder be not paid prior to March 15, 2018, the same together with any penalty thereon shall be placed in execution in the form and manner provided by law under the seal of the County Treasurer for Spartanburg County and thereupon shall be due and added such other costs, fees, and charges as are provided by State law in such cases.

Section 6. If any provision of this Ordinance or the application thereof to any person or circumstance, is held invalid, the remainder of this Ordinance and the application of such provision to other provisions or circumstances shall not be affected thereby.

Section 7. This Ordinance shall become effective July 1, 2017.

DONE AND RATIFIED In Council assembled this _____ day of June, 2017.

Mayor

ATTEST:

City Clerk

APPROVED AS TO FORM:

City Attorney

____ / ____ / ____ (First Reading)

____ / ____ / ____ (Second Reading)



REQUEST FOR COUNCIL ACTION

TO: Spartanburg City Council
FROM: Chris Story, Assistant City Manager
SUBJECT: Eligibility of Special Assessment for Rehabilitated Historic Property
DATE: May 12, 2017

In September 2013 City Council established by ordinance a mechanism, consistent with state code, which allows City Council to provide an advantaged property tax treatment for eligible historic properties when those properties are significantly rehabilitated according to historic standards.

By state code the Board of Architectural Design and Historic Review (HARB) is the reviewing authority and must provide preliminary certification for the proposed rehabilitation work for properties seeking the special assessment. At the May 2017 HARB meeting 187 North Church Street received preliminary certification approval. This property is in the process of renovation and restoration and work being conducted is under the supervision of the SC State Office of Historic Preservation ensuring that work is conducted according to appropriate preservation standards.

The special assessment would relieve each of the owners of a portion of the additional property tax liability created by the acquisition and historic-standard renovation of the property for twenty years.

Staff recommends approval of the attached resolution. We welcome any questions you may have.

RESOLUTION

TO DETERMINE THE ELIGIBILITY OF 187 N. CHURCH STREET FOR SPECIAL PROPERTY TAX ASSESSMENT FOR REHABILITATED HISTORIC PROPERTIES AS ADOPTED BY ORDINANCE OF THE CITY COUNCIL ON SEPTEMBER 9, 2013.

WHEREAS, City Council of the City of Spartanburg, South Carolina (the "City") adopted an Ordinance on September 9, 2013, providing for special property tax assessment for rehabilitated historic properties and establishing the processes and standards for eligibility; and

WHEREAS, the Ordinance requires City Council to determine by resolution the eligibility of individual properties for the special assessment upon preliminary approval by the Historic Architectural Review Board (HARB); and

WHEREAS, for eligible properties to enjoy such special assessment, they also require approval by resolution of the Spartanburg County Council; and

WHEREAS, 187 N. Church Street received preliminary certification approval of the proposed rehabilitative work by HARB on May 11, 2017 for special property tax assessment for rehabilitated historic properties; and

NOW, THEREFORE, BE IT RESOLVED By the Mayor and Members of Council of the City of Spartanburg, in Council assembled:

Section 1. City Council has determined that 187 N. Church Street has preliminarily been certified to receive the special tax assessment in accordance with Chapter 18, Article III of the Code of the City of Spartanburg.

Section 2. The granting of these special assessments is for a term of twenty years.

Section 3. The Clerk shall provide written notice to the County Assessor of the adoption of this Resolution.

Section 4. This Resolution is effective immediately upon its enactment.

DONE AND RATIFIED this _____ day of _____, 2017.

Junie L. White, Mayor.

ATTEST:

Connie S. McIntyre, City Clerk.

APPROVED AS TO FORM:

Cathy Hoefler McCabe, City Attorney.



REQUEST FOR CITY COUNCIL ACTION

TO: Ed Memmott, City Manager

FROM: Mayor and Members of City Council

SUBJECT: Resolution Providing City Council's Preferences and Guidance to the Sales Tax Committee

DATE: May 18, 2017

BACKGROUND:

The attached resolution formally states City's Council's preferences for facilities that would be referred to the Sales Tax Committee for consideration. Should Council pass this resolution, staff will convey the Resolution to the Sales Tax Committee and provide any assistance requested by the Committee in its consideration of the city's request.

ACTION REQUESTED:

Council approval of the resolution.

BUDGET & FINANCIAL DATA:

Not applicable.

RESOLUTION

REQUESTING THAT THE COMMISSION CREATED PURSUANT TO THE CAPITAL PROJECT SALES TAX ACT, TITLE 4, CHAPTER 10, ARTICLE 3 OF THE CODE OF LAWS OF SOUTH CAROLINA 1976, AS AMENDED, CONSIDER CERTAIN SPECIFIC PROJECTS; AND TO PROVIDE FOR OTHER MATTERS RELATED THERETO.

Whereas, the County Council of Spartanburg County, South Carolina (the “County Council”), the governing body of Spartanburg County, South Carolina (the “County”), in order to address public facilities and infrastructure needs within the County, adopted a resolution dated April 17, 2017, creating a commission (the “Commission”) pursuant to the Capital Project Sales Tax Act, Title 4, Chapter 10, Article 3 of the Code of Laws of South Carolina 1976, as amended (the “Capital Project Sales Tax Act”); and

Whereas, the Commission is charged with considering funding capital projects within the County and formulating the referendum question that is to appear on the ballot, including the projects to be included thereon, subject to the enactment of an ordinance of County Council pursuant to Section 4-10-330 of the Capital Project Sales Tax Act; and

Whereas, pursuant to the Capital Project Sales Tax Act, the City Council (the “City Council”) of the City of Spartanburg, South Carolina (the “City”) has appointed one member to the Commission by virtue of the appointive index as shown in the County Resolution, by City Council resolution dated May 8, 2017; and

Whereas, the City Council and the County Council held a special joint public meeting on May 9, 2017, to receive a report entitled “Spartanburg County Administrative and Judicial Strategic Plan” issued by Justice Planning Associates, Inc. (as finalized and dated May 10, 2017, the “Facilities Plan”), which Facilities Plan includes an assessment of certain City and County-owned facilities and infrastructure, an assessment of the space and functional needs of the City

and the County, and a recommendation as to several scenarios that the City and County may wish to consider in addressing public facilities needs in the City and the County; and

Whereas, after careful review of the Facilities Plan and other information by City staff and the City Council, and after taking into account the state of certain of the City's current facilities, including its City Hall facility, and in recognition that they are reaching the end of their useful lives, the City Council is minded to provide a specific request for consideration of certain public facilities to the Commission pursuant to Section 4-10-320(C) of the Capital Project Sales Tax Act, and also hereby expresses its support of the County should it determine to request consideration of a new judicial center by the Commission.

NOW THEREFORE, BE IT RESOLVED By the Mayor and Members of City Council of the City of Spartanburg, in Council assembled:

Section 1. That the City accepts the Facilities Plan as information and incorporates the same by reference as if fully restated herein.

Section 2. That the City finds that the health, safety, and welfare of the citizens and visitors to the City will benefit from a modern, purpose-built facility in place of the City's current City Hall facility, and finds that projects substantially similar to those identified as "4. NEW COUNTY / CITY GOVERNMENT CENTER,"¹ "5. NEW GOVERNMENT CENTER PARKING GARAGE," and "6. NEW MUNICIPAL COURT / POLICE BUILDING"² as set forth in Table 1 on page 5 of the Facilities Plan and described in more detail therein, are in the best interests of the City (the "City's Proposal").

Section 3. The City anticipates that the County will provide its proposal for public facilities to the Commission in the very near future. The City finds that a joint facility housing

¹ Scenario G-1 in the Facilities Plan.

² Scenario M-1 in the Facilities Plan.

City and County functions and resources in a single location will benefit the citizens of the City. However, if the County determines not to propose the project identified as “4. NEW COUNTY / CITY GOVERNMENT CENTER” and generally set forth as Scenario G-1 in the Facilities Plan, the City requests that the Commission consider a separate City Hall facility as generally set forth as Scenario G-2 in the Facilities Plan and “6. NEW MUNICIPAL COURT / POLICE BUILDING” as generally set forth as Scenario M-1 in the Facilities Plan, as well as appropriate structured or surface parking to support the foregoing (the “City’s Alternative Proposal”).

Section 4. The City Manager is directed to provide this resolution to the Commission and express the will of the City as set forth herein, and to assist the Commission in connection with evaluating any public infrastructure to be considered by the Commission involving the City.

Section 5. This Resolution shall become effective upon the date of enactment.

DONE AND RATIFIED this 22nd day of May, 2017.

MAYOR

ATTEST:

CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY



CITY COUNCIL AGENDA – SUMMARY REPORT

TO: Mayor and City Council

FROM: James T. Kennedy, CPA
Budget & Accounting Director

SUBJECT: FY 2016 – 2017 Fraud Risk Assessment Report

DATE: May 18, 2017

At the upcoming Council meeting, we will present the results of our annual fraud risk self-assessment. As you know, this practice is not made necessary by any particular problem or shortcoming of the City; it is simply one of our many routine efforts to ensure we are taking all reasonable steps to improve our management of City resources. The American Institute of Certified Public Accountants (AICPA) Statements on Auditing Standards (SAS) No. 99 and No. 112 require entities to conduct an annual fraud risk assessment and communicate the results with the governing body. Please be aware that these auditing standards require that the potential area of risk must be at a high level of the possibility in order for our financial statements to be materially misstated.

In preparation of the City's upcoming FY 2016 - 2017 audit, departments were asked to conduct an assessment of their department for potential risk areas. An assessment request was sent to all departments, including over forty-one staff members. The goal is to identify fraud risks that have a more than remote likelihood of occurring, and a more than inconsequential impact on the City's finances. These risks could be in loss of assets, lack of proper controls, or weaknesses. Generally Accepted Accounting Principles (GAAP) requires the City to maintain a system of internal controls to reduce the risk of fraud (misappropriation of assets). This assessment focuses on areas where there are potential risks and no existing mitigating internal controls.

Our purpose is to understand where fraud is most likely to occur so that the risk of fraud can be effectively controlled. A fraud risk assessment and internal controls do not guarantee that fraud will not occur.

The attached report requires no Council action and it is presented for information only. However, we will welcome any questions you may have.

CITY OF SPARTANBURG

FRAUD RISK ASSESSMENT REPORT

JULY 1, 2016 – JUNE 30, 2017

FY 2016 - 2017

**PREPARED BY: JAMES T. KENNEDY, CPA, CFE
BUDGET & ACCOUNTING DIRECTOR**

May 16, 2017

**CITY OF SPARTANBURG
FRAUD RISK ASSESSMENT REPORT
FY 2016 - 2017**

Purpose Statement

In 2002, the American Institute of Certified Public Accountants (AICPA) issued the Statement on Auditing Standards (SAS) No. 99. This SAS No. 99 required entities to conduct annual fraud risk assessment and for auditors to consider the possibility that a material misstatement due to fraud could be present in the entity's financial statements.

In 2006, the AICPA issued the SAS No. 112. This SAS No. 112 established standards and provided guidance on communications matters related to an entity's internal control over financial reporting identified in an audit of financial statements. In other words, SAS No. 112 states that if an entity does not conduct an annual risk assessment it is required to be reported as material weakness in the financial statements. Fraud risk assessments should be conducted periodically to identify potential schemes and events that need to be mitigated.

In preparation of the City's upcoming FY 2016 - 2017 audit, departments were asked to conduct an assessment of their department for potential risk areas. The goal is to identify fraud risk that have a more than remote likelihood of occurring, and a more than inconsequential impact on the City's finances. These risks could be in loss of assets, lack of proper controls, or weaknesses. Generally Accepted Accounting Principles (GAAP) requires the City to maintain a system of internal controls to reduce the risk of fraud (misappropriation of assets). This assessment focuses on areas of potential risk and where there are no existing migrating internal controls.

The assessments of the departments were compiled and summarized below.

Our purpose is to understand where fraud is most likely to occur so that the risk of fraud can be effectively controlled. A fraud risk assessment and internal controls do not guarantee that will not occur.

According the Association of Certified Fraud Examiners' 2016 Global Fraud Study, the governmental sector had the second largest number of cases at 229 and percent of cases at 10.5% only behind the banking and financial services sector out of 23 industries studied. The study also reported frequency of schemes based on industry and the most frequent scheme in the government sector was corruption. The four primary types of corruption fraud are conflicts of interests, bribery, illegal gratuities, and economic extortion.

A. Defining Fraud Risk (two-fold):

1. The risk that an employee or agent might engage in fraud or improper business practices to secure some real or perceived gain for the organization to the detriment of a third party, e.g., competitors, shareholders, or others; and
2. The risk that an employee, agent or other person might perpetrate a fraud to harm the organization directly, e.g., misappropriates assets or otherwise harms the organization.

Example of potential areas of risk are: employee conduct, conflicts of interest, relationships with suppliers, gifts, favors, kickbacks, separate bank accounts, misuse of City assets, or misappropriation of City assets, theft of property, etc.

B. Responsibility of Government:

1. The primary responsibility for the prevention and detection of fraud and error rests with both:
 - a) Those charged with governance
Oversight
 - b) Management
Tone at the Top

C. What is tone at the top?

1. The ethical atmosphere that is created in the workplace by the organization's leadership.
2. Tone at the top will trickle down to employees.

D. Method to reduce fraud risk:

1. The best method to reduce the fraud risk at a government is sound, efficient, and effective internal controls.
2. The best internal control is the flow of information.
3. Internal control is a process. It is a means to an end, not an end in itself.

Ethical leadership is the foundation of an ethical organization. Ethical leaders create a culture of respect, trust, and accountability and always strive to do the right thing. Ethical leaders model ethical values such as honesty and integrity and communicate those values throughout the organization. Ethical leaders lead by example and earn the right to expect others to do so as well. Leaders who lead ethically are role models, communicating the importance of ethical standards and holding their employees accountable to those standards. Leadership is the most important lever in an ethical system designed to support ethical conduct.

An effective system of internal controls is critical to establish an ethical organizational culture that should be supported by the tone at the top. Internal controls include all of the processes and procedures that management puts in place to help make sure that its assets are protected and that financial activities are conducted in accordance with the organization's policies and procedures. An internal control system, no matter how well conceived and operated can provide only reasonable, not absolute, assurance to management and the governing body regarding achievement of an entity's objectives.

Below are departmental assessments:

City Manager's Office

Area of potential risk: Management override of policies and procedures.

Existing Internal Controls: The City's Finance & Procurement policies and procedures.

Communications & Marketing

Area of potential risk: There is limited or no potential risk of fraud in this area.

Finance / Revenue Division

1) *Area of potential risk:* Cash skimming (asset misappropriation) of payments before being processed in the system.

Existing Internal Control: Business license applications, invoices and other external source documents.

2) *Area of potential risk:* Physical control of cash (asset misappropriation)

Existing Internal Control: Finance has a locked door with limited access.

Recommendation: Maintain physical controls (i.e. all cash, checks and deposit bags should be locked in a drawer or file cabinet.

Economic Development

Area of potential risk: There is limited or no potential risk of fraud in this area.

Engineering

Area of potential risk: Procurement and contract fraud; kickbacks.

Existing Internal Controls: The City's procurement policies and procedures, annual ethics statement, and management oversight.

Planning

Area of potential risk: There is limited or no potential risk of fraud in this area.

Inspections

Area of potential risk: Conflicts of interest; kickbacks.

Existing Internal Controls: Departmental policies and procedures, and management oversight.

Construction Management

Area of potential risk: Procurement and contract fraud; kickbacks.

Existing Internal Controls: The City's procurement policies and procedures, annual ethics statement, and management oversight.

Building Maintenance

Area of potential risk: Procurement and contract fraud; kickbacks.

Existing Internal Controls: The City's procurement policies and procedures, annual ethics statement, and management oversight.

Police Department

Area of potential risk: There is limited or no potential risk of fraud in this area.

Fire Department

Area of potential risk: There is limited or no potential risk of fraud in this area.

Municipal Court

Area of potential risk: There is limited or no potential risk of fraud in this area.

Human Resources

Area of potential risk: There is limited or no potential risk of fraud in this area.

Information Technology

Area of potential risk: Management override of system controls.

Existing Internal Controls: Audit reports

Fleet Maintenance

Area of potential risk: Asset misappropriation of fuel and equipment.

Existing Internal Controls: Physical controls and year-end inventory reconciliation

Ground Maintenance

Area of potential risk: There is limited or no potential risk of fraud in this area.

Traffic Services

Area of potential risk: There is limited or no potential risk of fraud in this area.

Street Maintenance

Area of potential risk: There is limited or no potential risk of fraud in this area.

Solid Waste

Area of potential risk: There is limited or no potential risk of fraud in this area.

Community Relations

Area of potential risk: There is limited or no potential risk of fraud in this area.

Code Enforcement

Area of potential risk: Conflicts of interest and kickbacks.

Existing Internal Controls: Management oversight

Parks & Recreation

1) *Area of potential risk:* Cash skimming (asset misappropriation) of payments before being processed in the system.

Existing Internal Control: External source documents and Finance policies and procedures.

Special Events

1) *Area of potential risk:* Cash skimming (asset misappropriation) of special event cash (i.e. volunteers handling cash at booths during events and some ride amusement vendors remitting cash to the City with no verification).

Existing Internal Control: Each volunteer must sign for each cash box. At the end of each shift the cash box is picked up by staff from the volunteer who is held accountable for the contents. At other events staff members are at the booths and monitor the activity.

Recommendation: Using tickets for purchasing items / rides at all special events. Vendors should remit the City's portion of ride revenue in the form of a check.

Neighborhood Services

Area of potential risk: Ineligible grant expenditures; Procurement and contract fraud; Kickbacks

Existing Internal Controls: The City's procurement policies and procedures, annual ethics statement, and management oversight (grant management).

Transit

Area of potential risk: There is limited or no potential risk of fraud in this area.

Airport

Area of potential risk: Part of the fueling system is a manual process.

Existing Internal Controls: Year-end inventory reconciliation

Recommendation: Switching to a fully automated fueling system.

Parking Garages / Parking Enforcement

Area of potential risk: Cash skimming (asset misappropriation) of parking collections.

Existing Internal Control: Every customer receives a receipt and is stapled to the garage ticket.

Recommendation: Using of cameras

Storm Water

Area of potential risk: Procurement and contract fraud; kickbacks

Existing Internal Controls: The City's procurement policies and procedures, annual ethics statement, and management oversight.

All Departments

1) *Area of potential risk:* Procurement and contract fraud; kickbacks

Existing Internal Controls: The City's procurement policies and procedures

Recommendation: To adopt the City's procurement policies as a procurement ordinance and to require all City staff to sign an ethics statement annually.

APPENDIX A – FRAUD RISK ASSESSMENT REPORT

Identified Fraud Risks and Schemes <small>(1)</small>	Likelihood <small>(2)</small>	Significance <small>(3)</small>	People and/or Department <small>(4)</small>	Existing Anti-Fraud Controls <small>(5)</small>	Controls Effectiveness Assessment <small>(6)</small>	Residual Risk <small>(7)</small>	Fraud Risk Response <small>(8)</small>
FINANCIAL REPORTING:							
Revenue Recognition							
Recording in wrong period	Remote	Insignificant	Revenue	Manager year-end review of receipts	Tested by Independent staff	Risk of Management Override	Independent staff test year end receipts
Expenditure Recognition							
Holding bills	Reasonably possible	Material	All Departments	Input of bills and approval are segregated	Tested by independent staff	Risk of Management Override	Independent staff tests year end expenses
Recording in wrong period	Remote	Insignificant	Accounting	Manager year-end review of payables	Tested by Independent staff	Risk of Management Override	Independent staff test year end receipts

APPENDIX A – FRAUD RISK ASSESSMENT REPORT (Continued)

Identified Fraud Risks and Schemes (1)	Likelihood (2)	Significance (3)	People and/or Department (4)	Existing Anti-Fraud Controls (5)	Controls Effectiveness Assessment (6)	Residual Risk (7)	Fraud Risk Response (8)
MISAPPROPRIATION OF ASSETS:							
Cash / Checks							
At time of receipt / skimming	Remote	Insignificant	Special Events	Independent reconciliation of special event receipts	Tested by Management	Possible that the City is not receiving the correct amount from event vendors	Receipts are minimal
Accounts Payable/ Expenditures							
Fictitious Vendors	Remote	Significant	Accounting	Positive Pay file sent to bank; Verification thru signed IRS W-9 Form Related Party Questionnaire Form Management approval of invoices and review of itemized reports	Tested by management	Management override	N/A

APPENDIX A – FRAUD RISK ASSESSMENT REPORT (Continued)

Identified Fraud Risks and Schemes <small>(1)</small>	Likelihood <small>(2)</small>	Significance <small>(3)</small>	People and/or Department <small>(4)</small>	Existing Anti-Fraud Controls <small>(5)</small>	Controls Effectiveness Assessment <small>(6)</small>	Residual Risk <small>(7)</small>	Fraud Risk Response <small>(8)</small>
Accounts Payable/ Expenditures							
Unauthorized Procurement Card Transactions	Probable	Material	P-Card Holders	1) P-Card Administrator controls authorized transactions 2) P-Card Administrator checks charges on-line 3) Receipts are required for all transactions and reviewed by management	1) Tested by Management 2) Tested by Management 3) Tested by Management	1) Adequately mitigated by controls 2) Improper charges would be found after the fact, but policies are in place for disciplinary action for fraudulently acts 3) Adequately mitigated by controls	1) N/A 2) There are daily and monthly spending limits 3) N/A

APPENDIX A – FRAUD RISK ASSESSMENT REPORT (Continued)

Identified Fraud Risks and Schemes <small>(1)</small>	Likelihood <small>(2)</small>	Significance <small>(3)</small>	People and/or Department <small>(4)</small>	Existing Anti-Fraud Controls <small>(5)</small>	Controls Effectiveness Assessment <small>(6)</small>	Residual Risk <small>(7)</small>	Fraud Risk Response <small>(8)</small>
CORRUPTION:							
Kickbacks / Conflict of Interest							
Contracts improperly awarded	Remote	Material	All Departments	Procurement policies and procedures Review of all payments and monthly budget reports	Tested by Independent staff	Risk of Management Override	Testing by Independent Staff

- (1) Identified Fraud Risks and Schemes: This column should include a full list of the potential fraud risks and schemes that may face the organization. This list will differ for different organizations and should be formed by discussions with employees and management and brainstorming sessions.
- (2) Likelihood of Occurrence: To design an efficient fraud risk management program, it is important to assess the likelihood of the identified fraud risks so that the organization establishes proper anti-fraud controls for the risks that are deemed most likely. For purposes of the assessment, it should be adequate to evaluate the likelihood of risks as remote, reasonably possible, and probable.
- (3) Significance to the Organization: Quantitative and qualitative factors should be considered when assessing the significance of fraud risks to an organization. For example, certain fraud risks may only pose an immaterial direct financial risk to the organization, but could greatly impact its reputation, and therefore, would be deemed to be a more significant risk to the organization. For purpose of the assessment, it should be adequate to evaluate the significance of risks as immaterial, significant, and material.
- (4) People and/or Department Subject to the Risk: As fraud risks are identified and assessed, it is important to evaluate which people inside and outside the organization are subject to the risk. This knowledge will assist the organization in tailoring its fraud risk response, including establishing appropriate segregation of duties, proper review and approval chains of authority, and proactive fraud auditing procedures.
- (5) Existing Anti-Fraud Internal Controls: Map pre-existing controls to the relevant fraud risks identified. Note that this occurs after fraud risks are identified and assessed for likelihood and significance. By progressing in this order, this framework intends for the organization to assess identified fraud risks on an inherent basis, without consideration of internal controls.
- (6) Assessment of Internal Controls Effectiveness: The organization should have a process in place to evaluate whether the identified controls are operatively effectively and mitigating fraud risks as intended. Organizations should consider and review what monitoring procedures would be appropriate to implement to gain assurance that their internal control structure is operating as intended.
- (7) Residual Risks: After consideration of the internal control structure, it may be determined that certain fraud risks may not be mitigated adequately due to several factors, including (a) properly designed controls are not in place to address certain fraud risks or (b) controls identified are not operating effectively. These residual risks should be evaluated by the organization in the development of the fraud risk response.
- (8) Fraud Risk Response: Residual risks should be evaluated by the organization and fraud risk responses should to address such remaining risk. The fraud risk response could be implementing additional controls and/or designing proactive fraud auditing techniques.



MEMORANDUM

TO: Spartanburg City Council

FROM: Chris Story, Assistant City Manager

SUBJECT: Rescheduled Council Retreat Discussion – Early Childhood Success

DATE: May 18, 2017

As you recall, we have opted to spread the content planned for the canceled City Council retreat across a number of Council meetings this spring and summer. The upcoming agenda contains one of those discussion items.

We will discuss our ongoing efforts with the Mary Black Foundation and the Institute for Child Success, as part of the Way to Wellville Initiative, to dramatically improve the offerings and supports to our youngest residents so they will be able to thrive when they hit the school house door. We continue to make progress toward a workable plan for this transformative differentiating initiative and we continue to believe that, if we are successful, this work will produce a great boost to the local economy and future prosperity of our city.

Molly Talbot-Metz, Vice President of the Mary Black Foundation, and Dr. John Stockwell, Executive Director of the Spartanburg Academic Movement and former Chancellor of USC Upstate, will join me in sharing information about the importance of the early years to education attainment, long-term wellbeing, and building a thriving Spartanburg. We will update you on our work and describe some of the low-cost high-yield strategies for greatly improving the future prospects for children born in the City.

We look forward to the discussion.